CALIFORNIA BOARD OF ACCOUNTANCY

DEPARTMENT OF CONSUMER AFFAIRS
CALIFORNIA BOARD OF ACCOUNTANCY
2000 EVERGREEN STREET, SUITE 250
SACRAMENTO, CA 95815-3832
TELEPHONE: (916) 263-3680
FACSIMILE: (916) 263-3675
WEB ADDRESS: *http://www.cba.ca.gov*

CBA Item III.G.
March 17-18, 2016

Discussion Regarding the Results of the California Board of Accountancy's Study of the Attest Experience Requirement

Presented by: Gina Sanchez, Chief, Licensing Division

Consumer Protection Objectives

The purpose of this agenda item is to present the California Board of Accountancy (CBA) with the report of the study of California's 500-hour attest experience requirement for certified public accountant (CPA) licensure. The attest study was conducted to gather feedback regarding whether the present attest experience requirement is necessary and sufficient to support the CBA mission to protect consumers by ensuring only qualified licensees practice public accountancy in accordance with professional standards.

Action(s) Needed

Should the CBA conclude that the 500-hour attest experience requirement is sufficient for CPA licensure, no specific action is required. However, should the CBA wish to continue deliberation on this topic, it may provide direction to staff or assignment for further review or discussion to occur at a committee or taskforce level, prior to deliberation at the CBA level.

Background

In March 2013, past President Leslie LaManna, CPA, established the Taskforce to Examine Experience for CPA Licensure (Taskforce). Ms. LaManna charged the Taskforce with examining a possible shift to a single experience requirement for CPA licensure.

Over the course of 2013, the Taskforce discussed the possible addition of allowing experience earned in academia to qualify for CPA licensure and possible modifications to the general accounting and attest experience requirements. The Taskforce ultimately recommended that the CBA: (1) continue to explore the topic of academia as qualifying experience,[1] (2) maintain the status quo related to the general accounting experience requirement, and (3) eliminate the attest experience requirement. The CBA adopted the first two of the Taskforce's recommendations, but rejected the third recommendation.

[1] Effective January 1, 2015 Senate Bill 1467 enacted changes to Business and Professions Code section 5093 that authorized the CBA, by regulation, to allow experience in academia to qualify as general accounting experience for CPA licensure. CBA Regulations section 12.1 establishes guidelines for acceptance of academia experience and took effect January 1, 2016.

At the September 2013 meeting the CBA spent considerable time discussing the topic of the Taskforce's recommendation to eliminate the attest experience requirement, and heard testimony from Ed Howard, Senior Counsel, Center for Public Interest Law (CPIL)[2], regarding CPIL's opposition to the elimination of the attest experience requirement. After extensive discussion on the topic, the CBA ultimately directed staff to gather research data of California licensees regarding the 500 attest hours, and to work with National Association of State Boards of Accountancy (NASBA) or others to obtain national data.

At the January 2014 meeting, CBA past President Michael Savoy, CPA, informed the CBA that at the direction of CBA Leadership, staff would seek to engage a consultant to facilitate the data collection as it related to California's attest experience requirement. Additionally, Mr. Savoy assigned the task of working with the consultant to the Committee on Professional Conduct (CPC). Over the next several meetings, the CPC discussed and evaluated various aspects for conducting a study on California's attest experience requirement.

In March 2014, the CBA took initial steps in exploring the attest experience requirement by reviewing, modifying, and approving a series of questions for use in surveying other state boards of accountancy regarding an attest experience requirement. These questions were designed to address the national data collection that the CBA included as part of its research.

In May and July 2014, the CBA established the foundational elements for performing a comprehensive California-specific study. This included approving targeted stakeholder audiences (new licensees 0-3 years, hiring manager/signers of the Certificate of Attest Experience form, individuals licensed between 10-20 years, pending applicants for licensure, university accounting programs/faculty, and consumers) and areas/topics to explore for these audiences.

In July 2014, the vendor CPS HR Consulting (CPS HR) was selected to provide consulting services for the attest study in two phases: (1) provide a proposal to the CBA with recommendations on how to conduct the California-specific study, and (2) once approved, carry out the study and provide a final report to the CBA. At this meeting, the CBA also approved the following as a single unifying question that would develop the survey items for its attest study:

> Is the present attest experience requirement necessary and sufficient to support the CBA mission to protect consumers by ensuring only qualified licensees practice public accountancy in accordance with professional standards?

In September 2014, the CBA was presented with an initial series of survey items for the targeted stakeholder audiences. The CBA evaluated the audience selection and methodologies for conducting the California-specific study. It was proposed that all

[2] Mr. Howard also served as a member on the Taskforce.

audiences with the exception of the university accounting programs/faculty would participate via an online survey, which would be hosted on the CBA website. The university accounting programs/faculty would be individually contacted by CPS HR to participate via telephonic interview. The CBA approved the estimated targeted response rates, the methodology types, and the overall direction of the survey items for each target stakeholder audience.

At that meeting, the CBA also established a subcommittee comprised of CPC members, President Katrina Salazar, CPA, and immediate-past President Jose Campos, CPA, to continue to work with staff and CPS HR on any necessary revisions to the survey items.

In November and December 2014, the subcommittee met with staff and CPS HR to make final adjustments to the survey items based on feedback received by the CPC.

At its January 2015 meeting, the CBA approved the attest study, including the survey items and timeline for conducting the study.

On May 20, 2015, phase two of the attest study contract was approved. CPS HR began working on building the study in its online survey system – Qualtrics™.

On July 14, 2015, as recommended by the CBA, the attest study survey was released in a pre-testing environment to a limited number of individual stakeholders (approximately 300), which were randomly selected from the targeted audiences in order to assess the clarity and comprehensibility of each survey question and ensure that each question was interpreted correctly by stakeholders. Following the close of the pre-test, staff and CPS HR examined the results and determined that no revisions to the survey were necessary.

The full attest study survey officially launched on August 11, 2015 and closed on October 31, 2015. A total of 10,163 survey responses were received.

In November 2015, the CBA was presented with preliminary data regarding response rates. The CBA was informed that CPS HR's attest study report would be provided in early 2016, to aid in its future deliberations regarding the attest experience requirement.

Comments

In an effort to obtain a high volume of participation, staff employed several methods of outreach via the CBA website, social media, UPDATE articles, E-News, press releases, letters/mailers, and partnerships with outside agencies such as the California Society of CPAs and NASBA. The CBA requested national data from the other 54 state boards of accountancy via SurveyMonkey.

CPS HR has performed comprehensive review and analysis of the attest study survey results and reported its findings in the Report of the Attest Experience Requirement Survey 2015 (**Attachment 1**), which is provided for CBA review.

Although detailed response rates are provided within the report, it is apparent that the majority of respondents in most stakeholder groups opined that the existing attest experience requirement should be maintained. The only exception to this is the stakeholder group of pending applicants for licensure who did not complete the attest experience requirement, which the majority opined to eliminate the attest experience requirement.

Data for the National Survey Regarding an Attest Experience Requirement is also provided (**Attachment 2**). Overall results of the national survey reflect the following:

- Five of the 35 responding states currently maintain an attest experience requirement in state law/regulation.
    - One of the five states, the Rhode Island Board of Accountancy, is currently considering elimination of the attest experience requirement.
- Of the 30 states that do not currently maintain an attest experience requirement, nine states reported that they previously had an attest requirement.
    - Two of the nine states reported that they are considering reinstating the attest experience requirement, with one state, the Washington State Board of Accountancy, reporting that it had experienced a significant increase in issues related to the failure to follow professional standards. As a result, it has begun discussions to consider reinstatement of an attest experience requirement.

At this meeting, should the CBA conclude that the 500-hour attest experience requirement is necessary and sufficient to support the CBA mission to protect consumers, no specific action is required.

Should the CBA wish to further deliberate on the attest experience requirement, it may provide direction to staff to bring the topic back at a future CBA meeting. Alternatively, the CBA may consider assignment for further review or discussion to occur at the committee level, which could include the Qualifications Committee, CPC, or another taskforce, prior to deliberation at the CBA level.

Staff and CPS HR will be present at the meeting to answer any questions members may have.

Fiscal/Economic Impact Considerations
There are no fiscal/economic impact considerations.

Recommendation
Staff have no recommendation on this agenda item.

Attachments
1. CPS HR's Report of the Attest Experience Requirement Survey 2015
2. National Survey Regarding an Attest Experience Requirement

CPS HR CONSULTING

Final Report

February 5, 2016

Attachment 1

California Board of Accountancy

Report of the Attest Experience Requirement Survey 2015

SUBMITTED BY:

Michael DeSousa

Project Manager

Geoff Burcaw

Senior Lead Consultant

Paula North

Technical Consultant

CPS HR Consulting

241 Lathrop Way

Sacramento, CA 95815

t: 916-471-3311 *f:* 916-561-8419

mdesousa@cpshr.us

Tax ID: 68-0067209

TABLE OF CONTENTS:

Executive Summary **4**

Overall Respondent Summary **13**

Targeted Stakeholder Audiences: **15**

Licensed CPA – 0 to 3 years: 1,418 Respondents 15

Licensed CPA – 0 to 3 years: Authorized and Currently Performing Attest Work: 256 Respondents 16

Licensed CPA – 0 to 3 years: Authorized but *not* Performing Attest Work: 163 Respondents 19

Licensed CPA – 0 to 3 years: Not Authorized to Perform Attest Work: 999 Respondents . 22

Licensed CPA – 10 to 20 years: 2,508 Respondents 26

Licensed CPA – 10 to 20 years: Completed Attest Requirement: 1,855 Respondents 27

Licensed CPA – 10 to 20 years: Did *Not* Complete Attest Requirement: 645 Respondents 32

CPA License Application Pending: 338 Respondents 34

Attest Applicants: 105 Respondents 35

Non-Attest Applicants: 175 Respondents 38

Hiring Managers/Signers CAE Form: 173 Respondents 40

CPA in Public Accounting: 143 Respondents 41

CPA in Private Industry, Government, or non-CPA: 30 Respondents 45

College/University Accounting Program Faculty: 48 Respondents 48

Consumers: 37 Respondents 52

Other Stakeholder Audiences: **56**

Licensed CPA – 3 to 10 years: 1,819 Respondents 56

Licensed CPA – 20+ years: 3,703 Respondents 57

"Other": 116 Respondents 58

Appendix I: Survey Written Responses **60**

Stakeholder Group: Licensed CPA 0 – 3 years 60

Reasons attest experience would benefit respondent 60

Reasons attest experience would not benefit respondent 62

Feedback on Attest Experience Requirement – Authorized for Attest Services 65

Feedback on Attest Experience Requirement – Not Authorized for Attest Services 79

Stakeholder Group: Licensed CPA 10 - 20 years 109

Authorized for Attest Services 109

Not Authorized for Attest Services 176
Stakeholder Group: License Application Pending 201
Reasons attest experience was completed without intent to complete attest work 201
Reasons applicants did not pursue licensure with the attest experience requirement 202
Feedback on Attest Experience Requirement – Attest Applicants 204
Feedback on Attest Experience Requirement – Non-Attest Applicants 207
Stakeholder Group: Hiring Managers/Signers CAE Form 213
CPAs in Public Accounting 213
CPA in Private Industry, Government, or non-CPA 221
Stakeholder Group: College/University Accounting Program Faculty 223
Stakeholder Group: Consumers – No Open-ended Feedback Requested 225
Licensed CPA 3-10 years 226
Licensed CPA 20+ years 314
"Other" Respondents 511
Appendix II: Survey Responses to the Optional Demographic Questions 520
Licensed CPA – 0 to 3 years 520
Licensed CPA – 10 to 20 years 526
Pending License Applications – No demographics collected 532
Hiring Managers/Authority 533
College/University Faculty – No demographics collected 536
Consumers – No demographics collected 537
Licensed CPA – 3 to 10 years 538
Licensed CPA – 20+ years: 543
"Other" Respondents – No demographics collected 551

Executive Summary

The California Board of Accountancy (CBA) contracted with CPS HR Consulting (CPS HR) in May 2015 to conduct a survey of CBA stakeholders as part of the CBA's review of the current attest experience requirement for Certified Public Accountant (CPA) licensure. Upon final determination of the survey content by the CBA, CPS HR was directed to complete the survey process in Summer/Fall 2015.

Survey Purpose

The purpose of the survey was to gather feedback from CBA stakeholders to assist the CBA in assessing the following predominant unifying question:

> *Is the present attest experience requirement necessary and sufficient to support the CBA mission to protect consumers by ensuring only qualified licensees practice public accountancy in accordance with professional standards?*

The survey assessed the potential variance in opinion due to the evolution of the requirement and sought feedback from the standpoint of stakeholders with varying degrees of interaction with the current requirement. The different groups of stakeholders are defined in the Stakeholders section below, but include those who had or are currently experiencing it in its current form, those who completed a different requirement, and those who have worked in the field for a longer period to see the impact of completing the requirement. An additional purpose of the survey was to provide information to the CBA for consideration in future discussions and decisions regarding the attest experience requirements, procedures, and usefulness.

Survey Development

The predominant question was used as a guide to develop a series of sub-surveys with questions intended to help ensure that the information obtained would be most beneficial in the CBA's review of the attest experience requirement. Each subset of questions was also refined to relate to the unique nature of each stakeholder group. Survey content was designed to be brief and focused to promote survey response. Survey content included, but was not limited to, questions to assess the perceived necessity of the current requirement, the ease in completing the requirement, and the current and future needs for the attest experience in the field. The number of survey items within a stakeholder sub-survey ranged from a single open-ended question requiring a written response, to 14 survey items requesting a response using the scale or response choices provided. The time to complete the survey depended on the length of

response provided on the open-ended questions, which typically took less than fifteen minutes, with many respondents taking three to eight minutes to complete the survey.

Survey Plan

As the next phase in the attest experience requirement study, the CBA was ready to implement the survey process that would assess the current attest experience requirement with the targeted CBA stakeholder groups. Based on CBA approval at the January 22, 2015 meeting, the CBA was prepared to implement the approved survey content and gather the required stakeholder feedback. This survey project entailed the survey implementation, results analysis, and results reporting back to the CBA.

Stakeholders

The CBA identified six targeted stakeholder groups and three non-targeted stakeholder groups to assess the current attest experience requirement. Each of the stakeholder groups had the potential to provide a unique perspective, as described below, through the completion of a series of multiple choice survey questions and an opportunity to provide a general open ended assessment of the current requirement.

The survey solicited feedback from the following targeted CBA stakeholder groups:

- New Licensees (0 to 3 years)
  - The New Licensees provide the perspective of those who chose to complete or not complete the current attest requirement. This group provides insight regarding the recent completion of the attest experience requirement, the potential barriers in obtaining the experience, and entry-level understanding of the concepts used during the first three years in public accounting.
- Hiring Managers and Signers of the Certificate of Attest Experience (CAE) form
  - The Hiring Managers/Signers provide the perspective of the current demand for attest services and the ability to provide opportunities for meeting the requirements. This group has the insight into the future needs of accounting firms and the expectations for newly hired CPAs. This group also provides insight into the ability to provide adequate opportunities to employees seeking to complete the attest experience requirement, an opinion on how much experience is needed before an individual is able to complete attest engagements (especially audits) with minimal supervision, and insight into the completion of the CAE in terms of signers understanding the areas being tested and documented.

- Experienced Licensees (10-20 years)
  - The Experienced Licensees with 10-20 years provide the perspective of long term experience while still having relatively recent completion of a prior attest requirement experience. This group provides insight on the impact of the 500 hour attest experience requirement compared to what they may have had to complete.
- Pending Applicants for CPA Licensure
  - The Pending Applicants provide the perspective of those who are currently pursuing their license after recently choosing to complete or not complete the current attest experience requirement. This group provides insight regarding completing the licensure requirements and any potential difficulties for those seeking to obtain the authority to sign reports on attest engagements. This group also provides insight into why the decision was made to pursue or not pursue attest licensure and if they expect that to impact future job responsibilities.
- College and University Accounting Programs/Faculty
  - The College and University Program Staff provide a perspective that is one step removed from the actual obtainment of the experience but also one that needs to be informed of the current requirements and choices to best educate their students.
- Consumers
  - The Consumers represent the voice of the public that is being served by the Licensed CPAs. The consumers were asked a series of multiple choice questions to identify their level of interaction with CPAs and to help the CBA assess the level of consumer awareness of available information, protection, and expected need for attest services in the future.

In addition to the targeted stakeholder groups, the CBA provided an opportunity for non-targeted audiences to offer written comments on the attest experience requirement. This included Licensees with 3–10 years or over 20 years of experience. The 3-10 year and 20+ year licensees were not asked to fill out additional questions, but were provided the opportunity to provide general feedback on the current attest experience requirement.

- Experienced Licensees (3-10 years, 20+ years)
  - The Experienced Licensees provide a perspective of those who had completed an attest experience requirement and have had significant time working.
- Other
  - Although this was not a specifically identified group, the survey did provide an opportunity for those who did not self-identify with one of the other groups to provide general feedback on the current attest experience requirement.

Target Response Rates

At CBA request, staff established targets for the survey response rates for the targeted stakeholder groups (except Consumers). The target and actual response rates for the stakeholder groups are indicated in the table below.

Targeted Stakeholder groups	**Total population**	**Target response rate %**	**Number of surveys submitted**	**Actual response rate %**
Licensed by CBA:				
0 - 3 years	10,300	20 to 25%	1,418	13.8%
10-20 years	20,196	20 to 25%	2,508	12.4%
Pending licensure	1,245	20 to 25%	338	27.1%
Hiring manager	717	50%	173	24.1%
University accounting programs consumer	146	50%	48	32.9%
Consumer	N/A	N/A	37	N/A
Non-Targeted Stakeholder groups				
Licensed by the CBA:				
3-10 years	N/A	N/A	1,819	N/A
20+ years	N/A	N/A	3,703	N/A
Other	N/A	N/A	118	N/A
Total surveys			**10,163**	

Pre-survey Testing

Prior to the actual survey launch, CPS HR and CBA staff provided the planned survey content to a random sample of survey respondents within the targeted stakeholder groups (pending applicants, CPA licensees 0-3 years, CPA licensees 10-20 years and hiring managers) to verify the clarity and comprehensibility of the survey questions and directions. 58 of the 61 randomly selected pre-survey responders reported no issues or problems in understanding and completing the survey. No changes were required in the planned survey content approved by the CBA in January 2015.

Survey Access

The CBA sent out postcards to the different stakeholder groups based on their internal licensure and professional records directing them to the CBA website to access the on-line survey via a web-link. This web-link, hosted by CPS HR using the Qualtrics™ survey system, was available for the period of August 11, 2015 to October 31, 2015. Additional outreach communications included emails, update publications, use of social media platforms, and Board meeting reporting. The University Programs/Faculty were the exception to this process. They were contacted by letter

and phone and offered the opportunity to complete the survey by email or by phone with the CPS HR consultants. As a result of the outreach, a total of 10,163 respondents, as outlined in the Target Response Rates section, provided some form of feedback on the current attest experience requirement. In addition to hosting the survey, CPS HR responded to survey audience technical issues (e.g., open survey link, navigating through survey), collected and analyzed the responses to generate this results report, and will provide additional results presentations for the CBA as requested.

Survey Responders as Sample of Stakeholder Populations

It should be noted that, besides the identification of the targeted or non-targeted stakeholder group as described on pages 5-6 (e.g., CPAs licensed 3-10 years, Hiring Manager, Consumer and University Program) the survey did not require any other identifying demographics of responders such as age, gender, ethnicity, geographic location, etc. As a result, it is not possible to generalize on the degree on which the responder population is representative of the stakeholder population surveyed. Additionally, given that the survey was administered in an on-line format, it is possible that some subset of CPA's who do not routinely access the internet may have been excluded.

Demographics Section

Survey respondents who identified themselves as a CPA were offered optional demographics questions at the conclusion of the survey as a way of gathering additional information about the licensee population that could be used by the CBA for other purposes. A total of 6,592 respondents provided some information in the optional demographics section.

Overall Results Summary Scaled Items for Targeted Stakeholder groups

While detailed result breakdowns for the various stakeholder groups are provided in the sections that follow, it is possible to summarize the results as follows:

- When the issue of the current attest experience requirement is reduced to an option of Maintaining the Current Requirement, Modifying the Current Requirement or Eliminating the Requirement most stakeholder groups strongly supported the maintenance of the current requirement or modification of the requirement meaning to increase it.
- The preponderance of responders (80 %+) who indicated modification of the requirement versus maintaining the current experience requirement, would modify by increasing, lengthening or otherwise broadening the attest experience requirement. Modification by reducing or lessening the experience requirement was a minority view in most stakeholder groups.

- A significant percentage of the more experienced CPA groups (10-20 years, 20+ years) expressed disagreement with the past decision to create the dual experience requirement paths of general experience and attest experience. The most frequently cited reasons for opposition to the dual paths are a weakening of professional standards, lowering of accounting competencies, and consumers' confusion.
- 77.8% of licensed CPAs with 0-3 years of experience and currently performing attest work indicated that completion of the attest experience requirement added to their ability to perform their job duties either "significantly" (47.3%) or "moderately" (30.5%). 69.9% of licensed CPAs with 0-3 years of experience and currently performing attest work believe the CBA should maintain the current attest experience requirement.
- 76.1% of licensed CPAs with 0-3 years of experience and authorized to perform attest work, but not currently doing so indicated that completion of the attest experience requirement added to their ability to perform their job duties either "significantly" (44.8%) or "moderately" (31.1%). 69.3% of licensed CPAs with 0-3 years of experience and authorized to perform attest work, but not currently doing so believe the CBA should maintain the current attest experience requirement.
- 61.4% of licensed CPAs with 0-3 years of experience and who are <u>not</u> authorized to perform attest work believe that completing the attest experience requirement would have benefited them as a CPA regardless of whether they intended to perform attest services, although only 29.4% of licensed CPAs with 0-3 years of experience and who are <u>not</u> authorized to perform attest work believe the CBA should maintain the attest experience requirement.
- 86.4% of licensed CPAs with 10-20 years of experience and who are authorized to perform attest work indicated that completion of the attest experience requirement added to their ability to perform their job duties either "significantly" (65.7%) or "moderately" (20.7%). 85.6% of this group indicated that completion of the attest experience requirement added to their ability to protect consumers as a CPA duties either "significantly" (61.6%) or "moderately" (24%). 92% believe that CPAs in general are better equipped to serve clients completing the attest experience requirement. 73.2% of licensed CPAs with 10-20 years of experience and who are authorized to perform attest work believe the CBA should maintain the attest experienced requirement.
- 50.4% of licensed CPAs with 10-20 years of experience and who are not authorized to perform attest work believe that CPAs who complete the attest experience requirement are better equipped to serve clients. Only 33.3% of licensed CPAs with 10-20 years of experience and who are not authorized to perform attest work believe the CBA should maintain the attest experience requirement.

- 86.7% of hiring managers/signers of the CAE form believe that by completing the attest experience requirement, CPAs are better equipped to serve clients. 81.8% of hiring managers/signers of the CAE form believe the CBA should maintain the attest experience requirement.
- 86.7% of the group consisting of CPAs in private industry or government, or non-CPAs believe that by completing the attest experience requirement, CPAs are better equipped to serve clients. 83.3% of the group consisting of CPAs in private industry or government, or non-CPAs believe the CBA should maintain the attest experience requirement.
- 91.7% of college/university accounting program faculty believe that completion of the attest experience requirement adds to a licensee's overall expertise as a CPA and ability to protect consumers either "significantly" (66.7%) or "moderately" (25%), and only 12.5% believe that students can obtain the same knowledge through university coursework as they can through completing the attest experience requirement. 68.8% of college/university accounting program faculty believe the CBA should maintain the attest experience requirement.

Written Responses

A total of 5,417 of the respondents, including 1,555 in the targeted stakeholder groups and 3,862 in the non-targeted stakeholder groups, provided some form of written responses ranging from a single word to several paragraphs. The non-targeted stakeholder groups only had the option for written response; they did not complete any scaled survey items. All responses are reported completely unedited (e.g., spelling, punctuation, mechanics, usage) except for redaction of personally identifiable information such as names, phone numbers and email addresses, license numbers, firm or institution names, or named third parties. Relatively little redaction was required.

In addition to redacting out any identifiable information, the CPS HR classified the comments into one of four categories based on whether the respondent predominantly indicated support to "maintain", "modify", or "eliminate" the current attest experience requirement. If it was not clear or they indicated no comment/NA/none – they were categorized into the fourth category as "unable to determine". The following table presents a summary of these categorizations. As can be seen, of those that could be categorized clearly, a majority or plurality typically support maintaining or modifying the current attest experience requirement.

	Number of Comments Regarding the Attest Experience Requirement.				
Groups	**Maintain**	**Modify**	**Eliminate**	**Unable to Determine**	**Total # of Responses**
Targeted Stakeholder Groups					
Licensed CPA: 0 – 3 Years Authorized to Attest	38	64	5	25	132
Licensed CPA: 0 – 3 Years Not Authorized to Attest	46	65	45	108	264
Licensed CPA: 10 - 20 Years Authorized to Attest	388	169	18	108	683
Licensed CPA: 10 - 20 Years Not Authorized to Attest	58	31	45	76	210
CPA License Application Pending Attest Applicants	5	11	2	7	25
CPA License Application Pending Non-Attest Applicants	7	17	11	23	58
Hiring Managers/Signers CAE - CPA in Public Accounting	30	27	1	13	71
Hiring Managers/Signers CAE - CPA in Private Industry, Government, or Non-CPA	8	9	0	3	20
College/University Accounting Faculty	16	10	1	4	31
Non-Targeted Stakeholder Groups					
Licensed CPA: 3 to 10 years	406	222	100	442	1,170
Licensed CPA: 20+ years	1,276	450	35	815	2,576
"Other" Respondents	25	13	6	74	118
Total Number:	**2,303**	**1,088**	**269**	**1,698**	**5,358**[1]
Total Percent of Responses:	**43.0%**	**20.3%**	**5.0%**	**31.7%**	**100.0%**

It should be clarified here, as will become more obvious in a review of the extensive written responses, that written responses concerning modification of the attest experience requirement are overwhelming speaking to modification in the sense of increasing and raising the standard in required hours, years of experience, and/or expanding the requirement to all licensees. Modification in the sense of lowering or lessening the current attest experience requirement is an overall very modest component of these "Modify" responses.

[1] This total is less than the 5,417 listed in the earlier reporting as there were 59 respondents who provided a response to open ended questions within the survey but did not respond to the maintain/modify/eliminate question.

A detailed review of written responses, especially from the more experienced CPAs, indicates that for some respondents their positions to maintain, modify, or eliminate the current requirement is based on an incomplete understanding of the current requirement versus the previous requirement at the times of their initial licensure.

Open-Ended Themes:

As the surveys for the 3-10 year licensed CPAs and the 20+ year licensed CPAs included only an open-ended question and no scaled survey items, some of those responses are especially lengthy and detailed.

To facilitate the review of scale responses in this report, the comprehensive reporting of all written responses, by stakeholder survey, are reported in the project report Appendix I, Written Responses. While that appendix is very lengthy, CPS HR highly recommends CBA perform a committed review of the written content as it entails a very rich vein of direct feedback from CBA "customers" and stakeholders on the attest requirement. Additionally, while it is sometimes out of the specific scope of this survey on the attest experience requirement, the totality of the written responses, especially from the CPA stakeholders groups, includes a significant amount of potentially valuable feedback on topics such as:

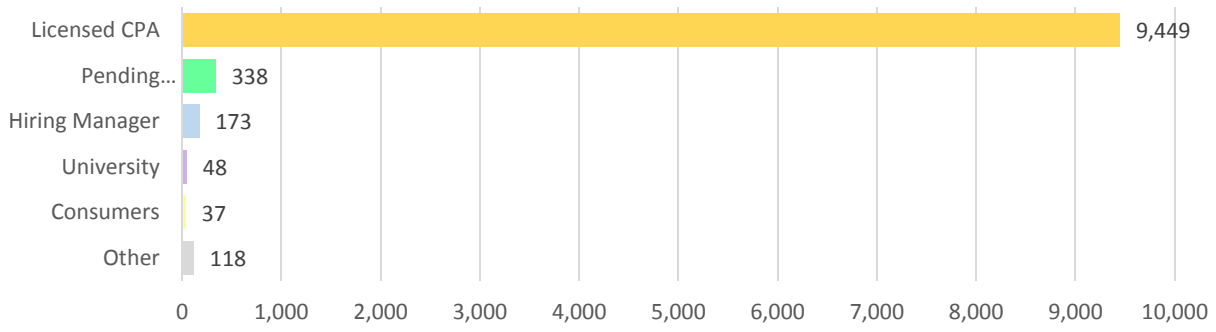
- Peer review process.
- Continuing Professional Education (CPE) requirements.
- Reciprocity with other states regarding licensure.
- Fingerprinting requirements.
- The dual license (Attest and General) paths.
- CBA staff customer service to licensees.
- Public interest/awareness of licensing standards.
- Interpretations by CAE signers on needed requirements.

<u>When reviewing the results of the surveyed items for each of the targeted stakeholder groups in the following pages, please note the following superscripts which apply throughout the remainder of this report.</u>

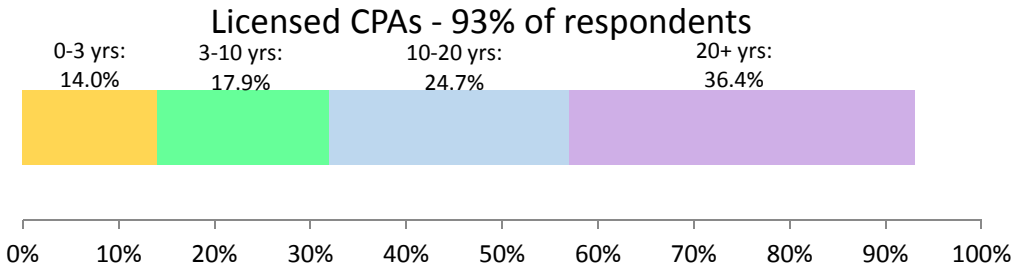
- Superscript "A" ([A]) – The total percentages do not add up to 100.0% precisely due to rounding of the decimal.
- Superscript "B ([B]) – Not all participants within the identified targeted stakeholder group answered this question resulting in a total less than the total stakeholder group size.

Overall Respondent Summary

Overall Respondent Group	Number of Respondents	
I am licensed as a CPA by the CBA	9,449	93%
I have a CPA license application currently pending with the CBA.	338	3.3%
I am a hiring manager/ signer of the Certificate of Attest Experience form.	173	1.7%
I am a faculty member in a California college or university accounting program.	48	0.5%
I am a consumer of public accounting services.	37	0.4%
Other	118	1.1%
TOTAL:	**10,163**	100%



Overall Respondent Group	Number of Respondents	
I am licensed as a CPA by the CBA. [2]		
0 to 3 years	1,418	14.0%
3 to 10 years	1,819	17.9%
10 to 20 years	2,508	24.7%
20 + years	3,703	36.4%
TOTAL:	9,448	93.0%

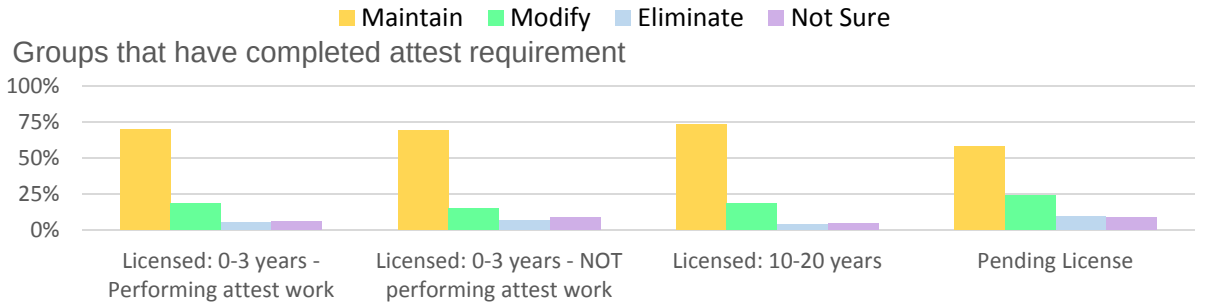


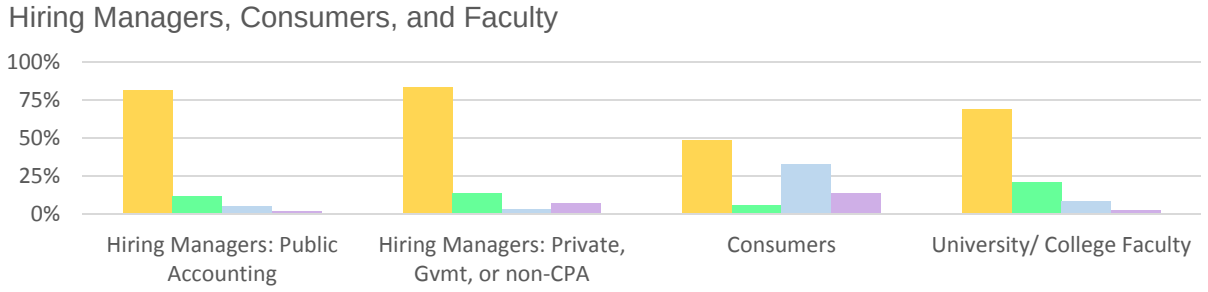
[2] One respondent did not indicate how many years they had been a CPA, but did answer the remaining questions.

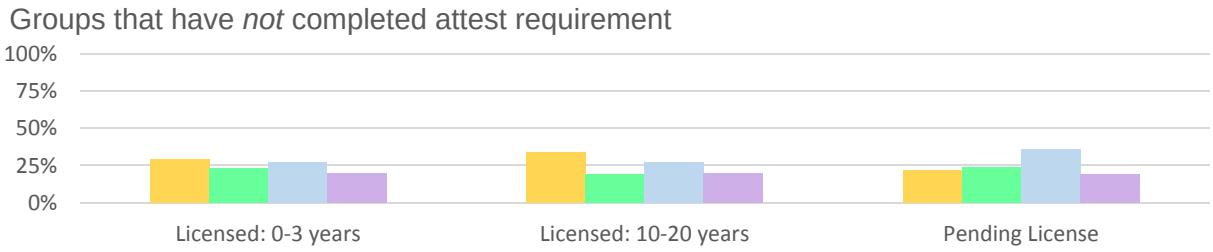
Should CBA maintain, modify, or eliminate the attest experience requirement?

Targeted Stakeholder Audiences	Maintain	Modify	Eliminate	Not Sure
Licensed: 0-3 years - Authorized - performing attest work	69.9%	18.6%	5.5%	6.0%
Licensed: 0-3 years - Authorized - *not* performing attest work	69.3%	15.3%	6.8%	8.6%
Licensed: 0-3 years - Not Authorized to perform attest work [A]	29.4%	23.3%	27.3%	19.9%
Licensed: 10-20 years: Completed attest requirement	73.2%	18.7%	3.8%	4.3%
Licensed: 10-20 years: Did *not* complete attest requirement	33.8%	19.1%	27.3%	19.8%
Pending License: Completed attest requirement	58.1%	23.8%	9.5%	8.6%
Pending License: Did not complete attest requirement	21.7%	23.4%	36.0%	18.9%
Hiring Managers: Public Accounting	81.8%	11.9%	4.9%	1.4%
Hiring Managers: Private, Government, non-CPA [A]	83.3%	13.3%	3.3%	0.0%
College/University Accounting Faculty	68.8%	20.8%	8.3%	2.1%
Consumers	48.7%	5.4%	32.4%	13.5%

In general, hiring managers and those who completed the requirement want to maintain the requirement, but those who have not completed the requirement had a more divided response.



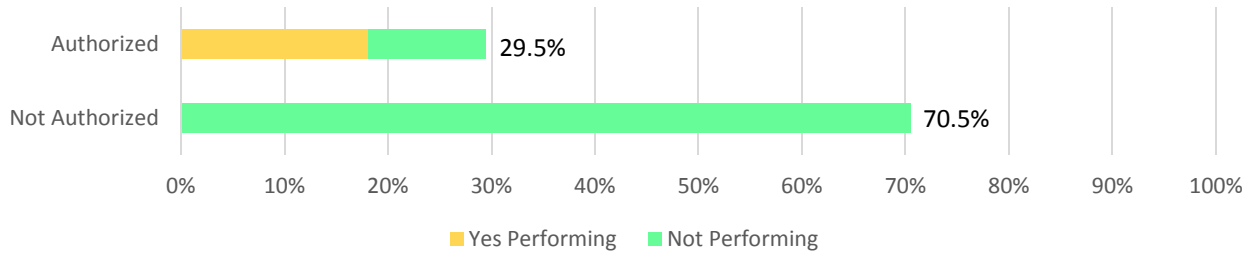




Targeted Stakeholder Audiences:

Licensed CPA – 0 to 3 years: 1,418 Respondents

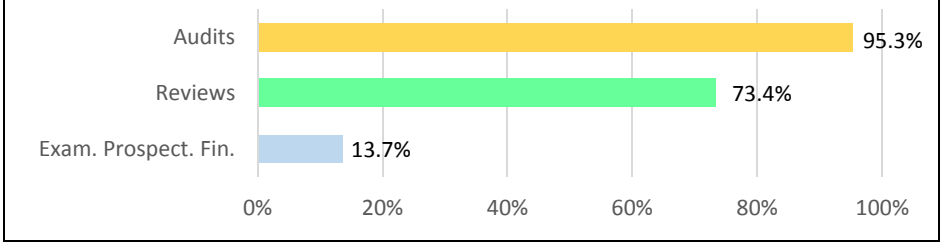
I am authorized by the CBA to sign attest engagements.		**If Yes on prior question: Since obtaining your license with the authorization to sign reports on attest engagements, have you continued to perform attest work?**	
Yes	419 (29.5%)	Yes	256 (61.1%)
		No	163 (38.9%)
No	999 (70.5%)	(not applicable)	



Licensed CPA – 0 to 3 years: Authorized and Currently Performing Attest Work: 256 Respondents[3]

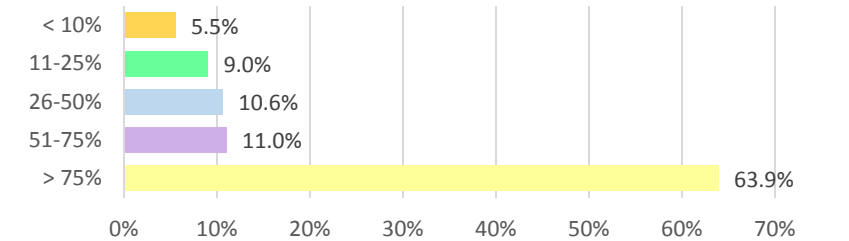
What type of attest work do you perform? *(Select ALL that apply.)*[4]

Audits	244	95.3%
Reviews	188	73.4%
Examination of Prospective Financial Information	35	13.7%



Estimate what percentage of your time is spent performing work on attest engagements? [4,B]

< 10%	14	5.5%
11-25%	23	9.0%
26-50%	27	10.6%
51-75%	28	11.0%
> 75%	163	63.9%



Since you received your CPA license with an authorization to sign reports on attest engagements, has your firm authorized you to sign reports on attest engagements on behalf of the firm?

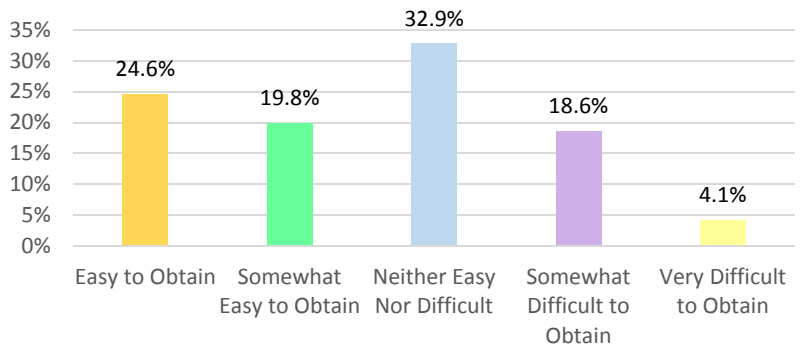
Yes	34	8.1%
No	385	91.9%

[3] The group of Licensed CPAs for 0-3 years, authorized to perform attest services, was split into two subgroups – those who are currently performing attest work (N=256) and those who are not currently performing attest work (N=163). This section presents the results to questions presented to both groups (N=419) and those presented to those who are authorized and currently performing attest work, with those presented only to the authorized and performing notated.

[4] This question was only shown to the 256 respondents currently performing attest work.

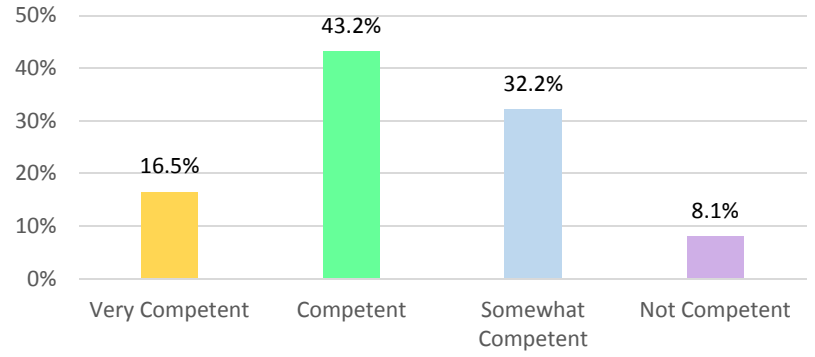
How would you characterize your experience in obtaining the needed attest experience requirement? *(Select the response that BEST applies.)*

Easy to Obtain	103	24.6%
Somewhat Easy to Obtain	83	19.8%
Neither Easy Nor Difficult	138	32.9%
Somewhat Difficult to Obtain	78	18.6%
Very Difficult to Obtain	17	4.1%



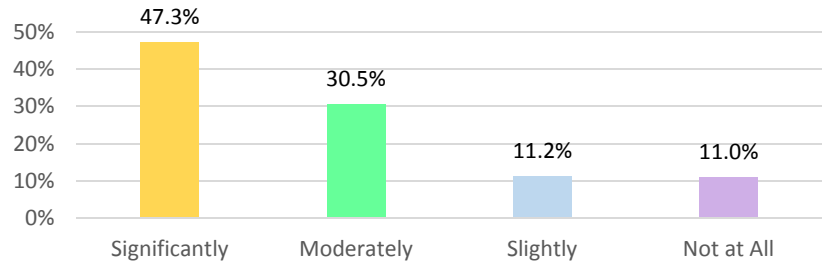
Looking back to the day you received your license, describe your level of competence for signing reports on attest engagements. *(Select the response that BEST applies.)*

Very Competent	69	16.5%
Competent	181	43.2%
Somewhat Competent	135	32.2%
Not Competent	34	8.1%



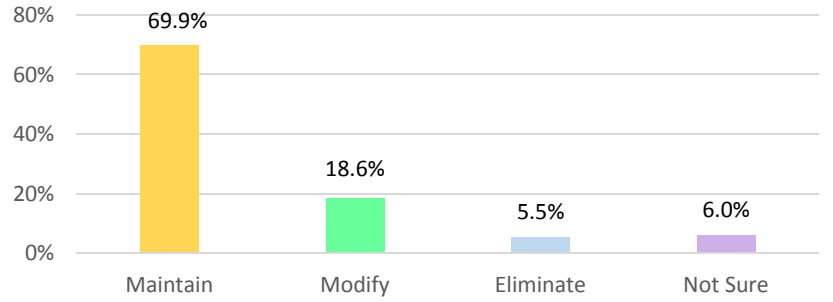
To what degree did the completion of the attest experience requirement add to your ability to perform your job duties? *(Select the response that BEST applies.)*

Significantly	198	47.3%
Moderately	128	30.5%
Slightly	47	11.2%
Not at All	46	11.0%



Do you believe the CBA should maintain, modify, or eliminate the attest experience requirement?

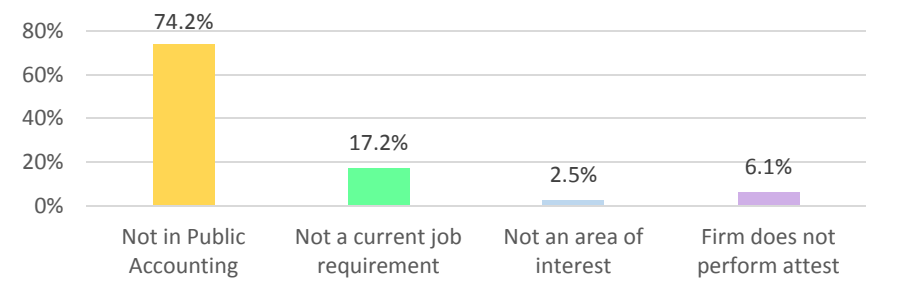
Maintain	293	69.9%
Modify	78	18.6%
Eliminate	23	5.5%
Not Sure	25	6.0%



Licensed CPA – 0 to 3 years: Authorized but *not* Performing Attest Work: 163 Respondents

Why have you not continued to perform attest work? (Select the response that BEST applies.)

I do not currently work in public accounting.	121	74.2%
It is not a requirement of my present job duties.	28	17.2%
It is not an area of interest.	4	2.5%
My accounting firm does not perform attest work.	10	6.1%

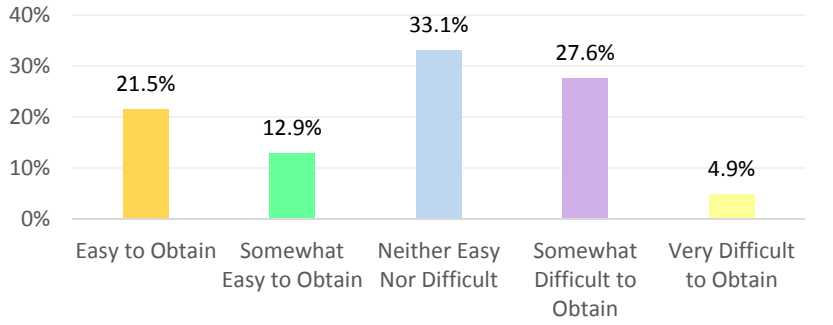


Since you received your CPA license with an authorization to sign reports on attest engagements, has your firm authorized you to sign reports on attest engagements on behalf of the firm?

Yes	14	8.6%
No	149	91.4%

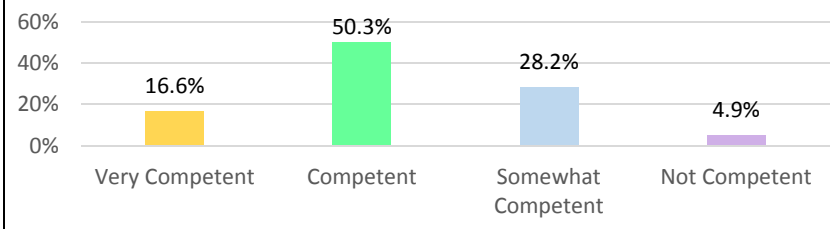
How would you characterize your experience in obtaining the needed attest experience requirement? *(Select the response that BEST applies.)*

Easy to Obtain	35	21.5%
Somewhat Easy to Obtain	21	12.9%
Neither Easy Nor Difficult	54	33.1%
Somewhat Difficult to Obtain	45	27.6%
Very Difficult to Obtain	8	4.9%



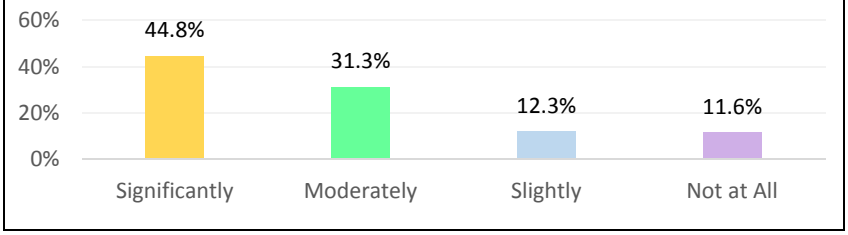
Looking back to the day you received your license, describe your level of competence for signing reports on attest engagements. *(Select the response that BEST applies.)*

Very Competent	27	16.6%
Competent	82	50.3%
Somewhat Competent	46	28.2%
Not Competent	8	4.9%



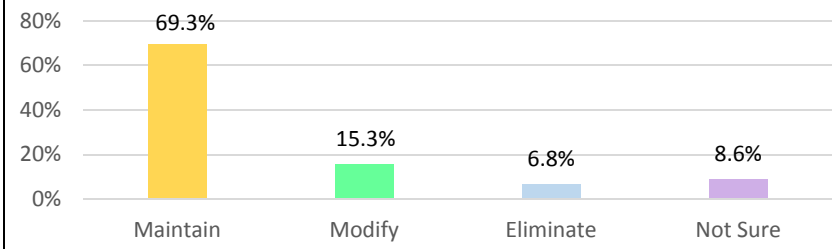
To what degree did the completion of the attest experience requirement add to your ability to perform your job duties? *(Select the response that BEST applies.)*

Significantly	73	44.8%
Moderately	51	31.3%
Slightly	20	12.3%
Not at All	19	11.6%



Do you believe the CBA should maintain, modify, or eliminate the attest experience requirement?

Maintain	113	69.3%
Modify	25	15.3%
Eliminate	11	6.8%
Not Sure	14	8.6%



A summary of the comments received by Licensed CPAs authorized to perform attest work (regardless of whether they are actually performing or not) with 0 to 3 years of experience is provided in the following table. A full list of the raw comments with minor edits to redact identifying information is provided in Appendix I, starting on page 65.

Comments Regarding the Attest Experience Requirement	Number of Total Respondents	Percentage of Total Respondents
Maintain	38	9.0%
Modify	64	15.3%
Eliminate	5	1.2%
“None”, “N/A”, or “No Comment”	2	0.5%
Unable to determine based on comment	23	5.5%
Did not provide additional comments	287	68.5%
Total	419	100.0%

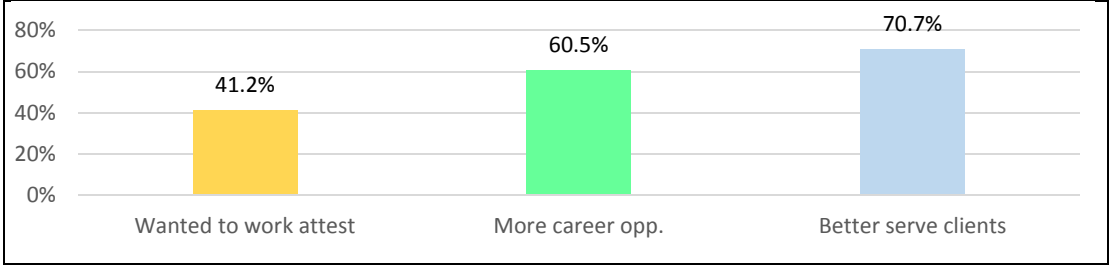
Licensed CPA – 0 to 3 years: Not Authorized to Perform Attest Work: 999 Respondents

When I set out to complete the experience requirement for licensure, it was my intent to complete the attest experience requirement.

Yes	451	45.1%
No	548	54.9%

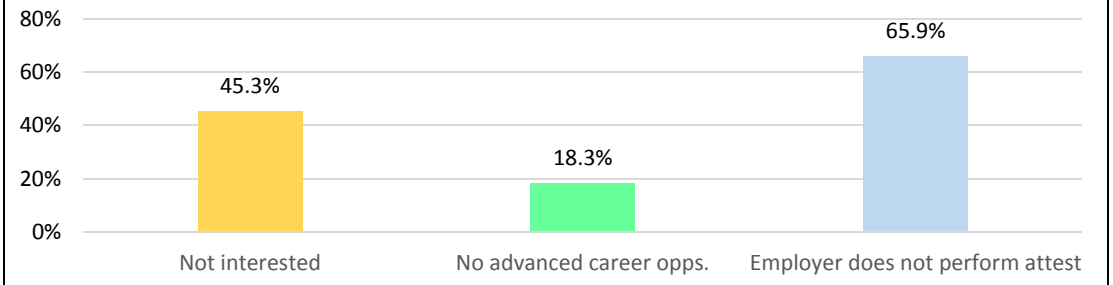
If Yes above, why did you initially intend on completing the attest experience requirement? ***(Select ALL that apply.)***

I wanted to work in the attest field.	186	41.2%
It provided more career opportunities.	273	60.5%
I felt it would add to my CPA expertise and allow me to better serve clients.	319	70.7%



If No above, why did you choose not to complete the attest requirement? (Select ALL that apply).

I was not interested in attest services.	248	45.3%
It does not provide me with advanced career opportunities	100	18.3%
My employer does not perform attest work.	361	65.9%

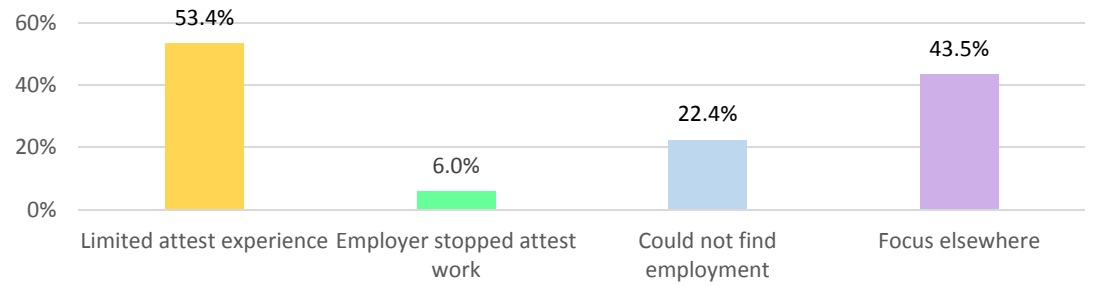


A portion of the work I performed to satisfy the experience requirement for licensure was work on attest engagements, but it was insufficient to complete the attest experience requirement.

Yes	416	41.6%
No	583	58.4%

If Yes above, why was the experience insufficient? (Select ALL that apply.)

My employer had limited engagements for which qualifying attest experience was available.	222	53.4%
My employer stopped performing attest engagements.	25	6.0%
I could not find employment that would allow me to obtain further attest experience.	93	22.4%
I chose to focus on other forms of experience.	181	43.5%

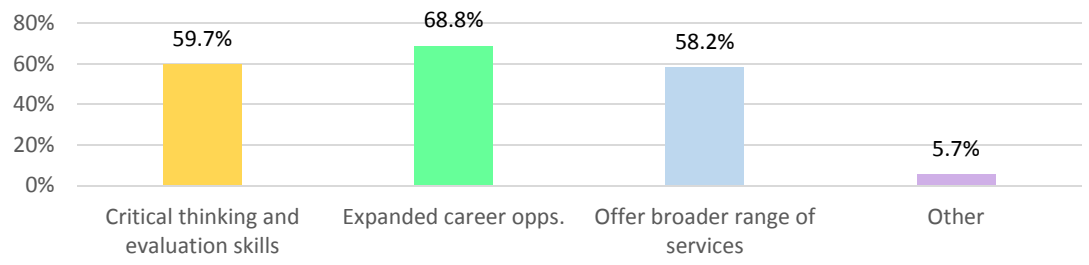


In hindsight, I believe completing the attest experience requirement would have benefited me as a CPA regardless of whether I intended to perform attest services.

Yes	613	61.4%
No	386	38.6%

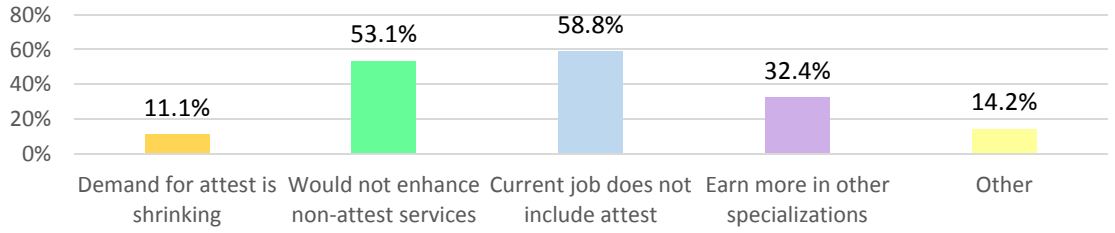
If Yes above, why do you believe it would have benefited you?
(Select ALL that apply.)

It would have provided me with different critical thinking and evaluation skills.	366	59.7%
It would have expanded my career opportunities.	422	68.8%
It would allow me to offer a broader range of services to clients.	357	58.2%
Other. Please see Appendix I, page 60 for the other reasons.	35	5.7%



If No above, why do you believe it would not have benefited you?
(Select ALL that apply.)

The demand for attest services is shrinking in the profession.	43	11.1%
The attest knowledge would not enhance my ability to provide non-attest services.	205	53.1%
My present employment does not include these services.	227	58.8%
I can earn more income through other specializations in the profession.	125	32.4%
Other. Please see Appendix I, page 62 for the other reasons.	55	14.2%

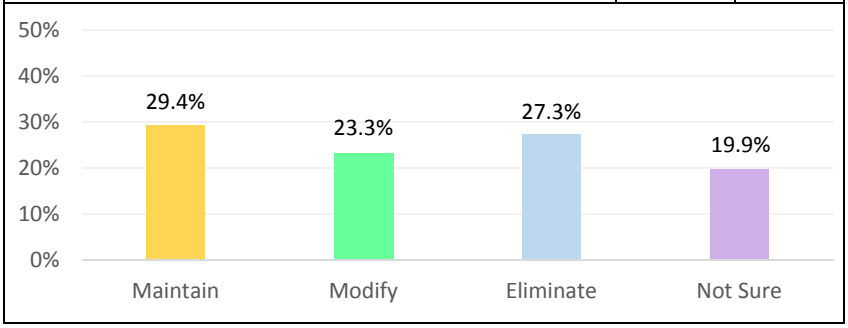


I expect to complete the attest experience requirement and pursue authorization to sign reports on attest engagements sometime in the next five years.

Yes	298	29.8%
No	701	70.2%

Do you believe the CBA should maintain, modify, or eliminate the attest experience requirement? [A]

Maintain	294	29.4%
Modify	233	23.3%
Eliminate	273	27.3%
Not Sure	199	19.9%

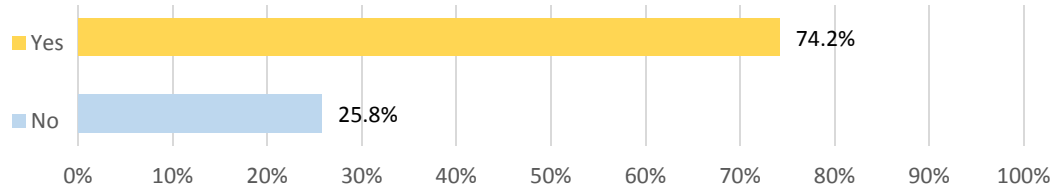


A summary of the comments received by Licensed CPAs not authorized to perform attest work with 0 to 3 years of experience is provided in the following table. A full list of the raw comments with minor edits to redact identifying information is provided in Appendix I, starting on page 79.

Comments Regarding the Attest Experience Requirement	Number of Total Respondents	Percentage of Total Respondents
Maintain	46	4.6%
Modify	65	6.5%
Eliminate	45	4.5%
“None”, “N/A”, or “No Comment”	3	0.3%
Unable to determine based on comment	105	10.5%
Did not provide additional comments	735	73.6%
Total	999	100.0%

Licensed CPA – 10 to 20 years: 2,508 Respondents

I am authorized by the CBA to sign attest engagements. [5]		
Yes	1,855	74.2%
No	645	25.8%

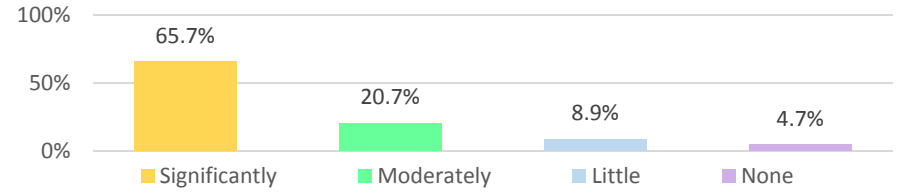


[5] There were 8 respondents who provided an open–ended response but did not answer this question.

Licensed CPA – 10 to 20 years: Completed Attest Requirement: 1,855 Respondents

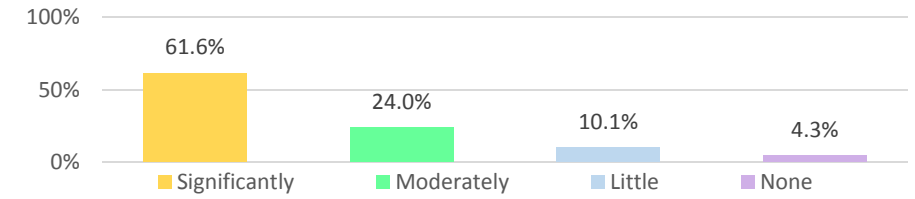
To what degree did the completion of the attest experience requirement add to your ability to perform your job duties? ***(Select the response that BEST applies.)*** [B]

Significantly	1,217	65.7%
Moderately	383	20.7%
Little	165	8.9%
None	87	4.7%



Which of the following responses BEST describes the impact of completing the attest experience requirement had on your ability to protect consumers as a CPA? ***(Select the response that BEST applies.)***[B]

Significantly	1,140	61.6%
Moderately	445	24.0%
Little	186	10.1%
None	80	4.3%

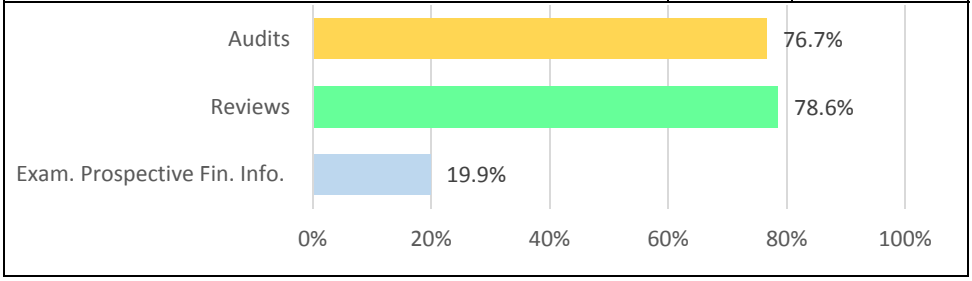


Does your current job require you to perform attest work?[6, B]

Yes	473	25.5%
No	1,378	74.5%

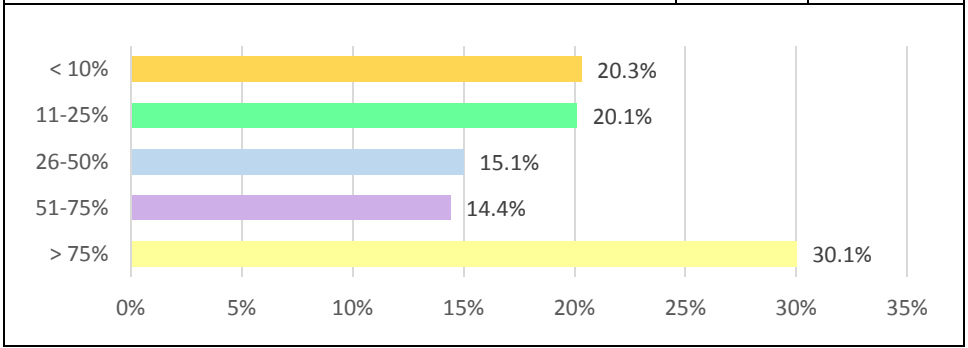
What type of attest work do you perform? *(Select ALL that apply.)*

Audits	363	76.7%
Reviews	372	78.6%
Examination of Prospective Financial Information	94	19.9%



As a percentage, how much of your time do you spend performing work on attest engagements? [B]

< 10%	96	20.3%
11-25%	95	20.1%
26-50%	71	15.1%
51-75%	68	14.4%
> 75%	142	30.1%



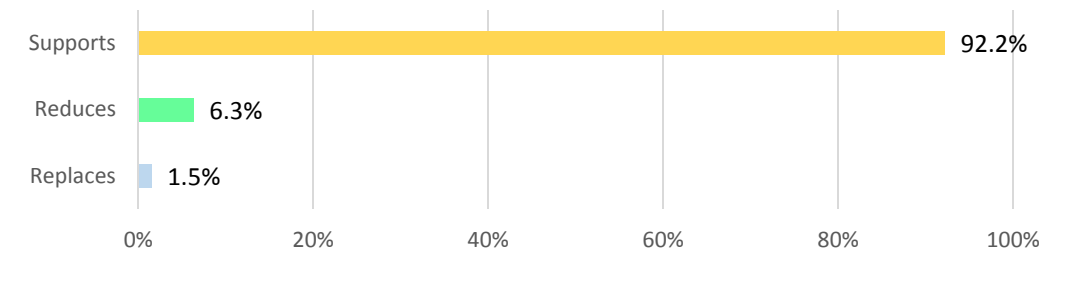
[6] The following four questions apply to those who answer "Yes" to this question.

My firm/I have recently undergone the Peer Review Process. [B]

Yes	404	85.8%
No	45	9.5%
Not Sure	22	4.7%

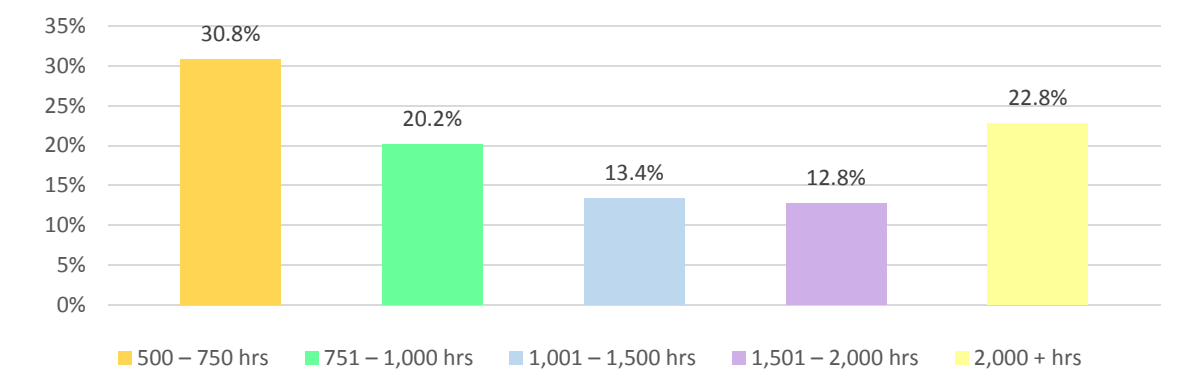
If Yes above: The effectiveness of the Peer Review Program as it relates to consumer protection can BEST be described as: [B]

Supports the need for the attest experience requirement.	366	92.2%
Reduces the need for the attest experience requirement.	25	6.3%
Replaces the need for the attest experience requirement.	6	1.5%



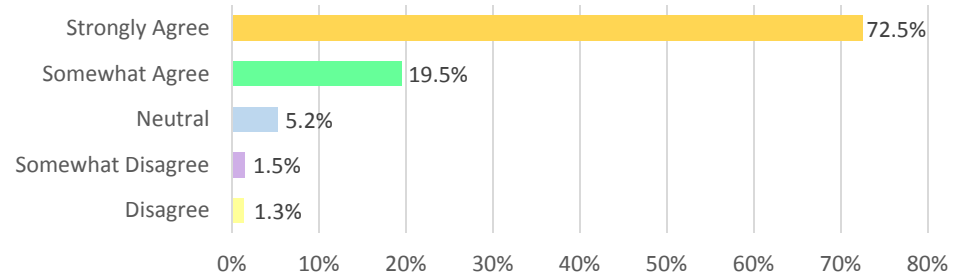
Using the scale provided, what is your opinion regarding the number of attest experience hours that need to be completed in order to independently perform attest services in accordance with professional standards?

500 – 750 hours	572	30.8%
751 – 1,000 hours	375	20.2%
1,001 – 1,500 hours	248	13.4%
1,501 – 2,000 hours	238	12.8%
2,000 + hours	422	22.8%



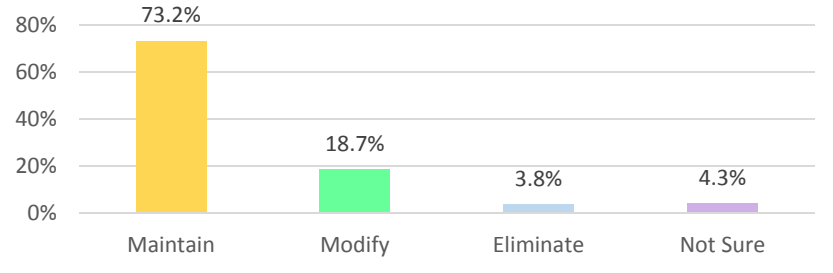
By completing the attest experience requirement, CPAs are better equipped to serve clients.

Strongly Agree	1,345	72.5%
Somewhat Agree	361	19.5%
Neutral	97	5.2%
Somewhat Disagree	27	1.5%
Disagree	25	1.3%



Do you believe the CBA should maintain, modify, or eliminate the attest experience requirement?

Maintain	1,357	73.2%
Modify	347	18.7%
Eliminate	71	3.8%
Not Sure	80	4.3%



A summary of the comments received by Licensed CPAs authorized to perform attest work with 10 to 20 years of experience is provided in the following table with the full list of the raw comments with minor edits to redact identifying information is provided in Appendix I, starting on page 109.

Comments Regarding the Attest Experience Requirement	Number of Total Respondents	Percentage of Total Respondents
Maintain	388	20.9%
Modify	169	9.1%
Eliminate	18	1.0%
“None”, “N/A”, or “No Comment”	12	0.6%
Unable to determine based on comment	96	5.2%
Did not provide additional comments	1,172	63.2%
Total 1855	1,855	100.0%

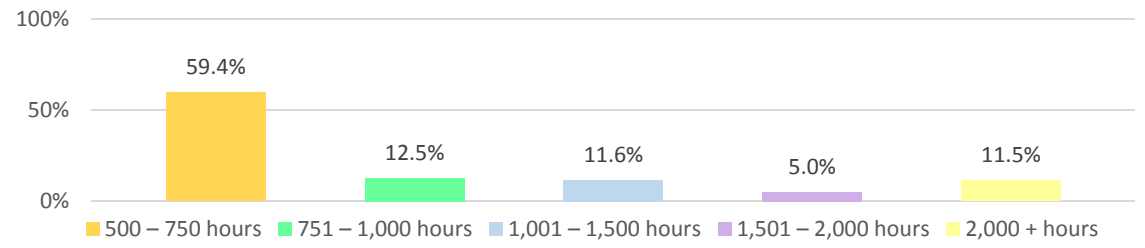
Licensed CPA – 10 to 20 years: Did *Not* Complete Attest Requirement: 645 Respondents

Does your current job require you to perform attest work? [B]

Yes	27	4.2%
No	614	95.8%

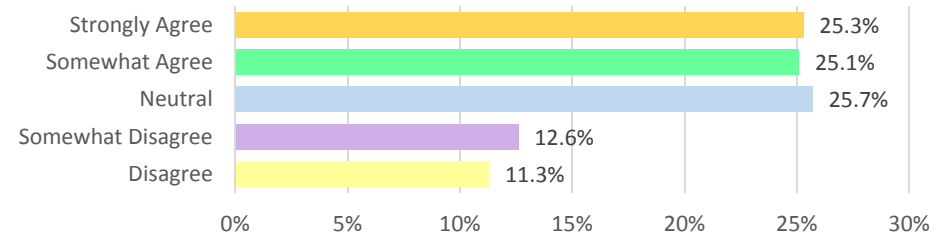
Using the scale provided, what is your opinion regarding the number of attest experience hours that need to be completed in order to independently perform attest services in accordance with professional standards?

500 – 750 hours	383	59.4%
751 – 1,000 hours	81	12.5%
1,001 – 1,500 hours	75	11.6%
1,501 – 2,000 hours	32	5.0%
2,000 + hours	74	11.5%



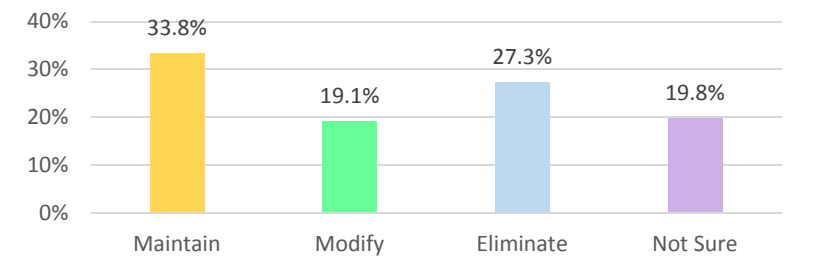
By completing the attest experience requirement, CPAs are better equipped to serve clients.

Strongly Agree	163	25.3%
Somewhat Agree	162	25.1%
Neutral	166	25.7%
Somewhat Disagree	81	12.6%
Disagree	73	11.3%



Do you believe the CBA should maintain, modify, or eliminate the attest experience requirement?

Maintain	218	33.8%
Modify	123	19.1%
Eliminate	176	27.3%
Not Sure	128	19.8%

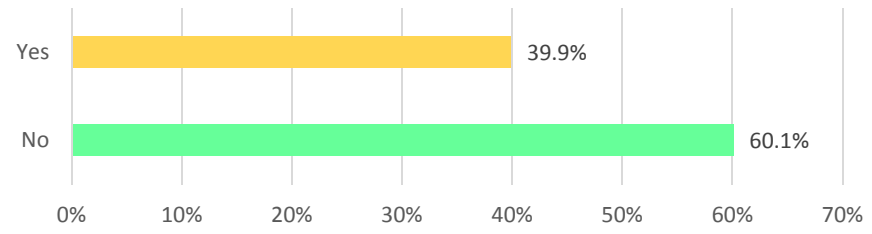


A summary of the comments received by Licensed CPAs not authorized to perform attest work with 10 to 20 years of experience is provided in the following table with the full list of the raw comments with minor edits to redact identifying information is provided in Appendix I, starting on page 176.

Comments Regarding the Attest Experience Requirement	Number of Total Respondents	Percentage of Total Respondents
Maintain	58	9.0%
Modify	31	4.8%
Eliminate	45	7.0%
“None”, “N/A”, or “No Comment”	1	0.2%
Unable to determine based on comment	75	11.6%
Did not provide additional comments	435	67.4%
Total	645	100.0%

CPA License Application Pending: 338 Respondents

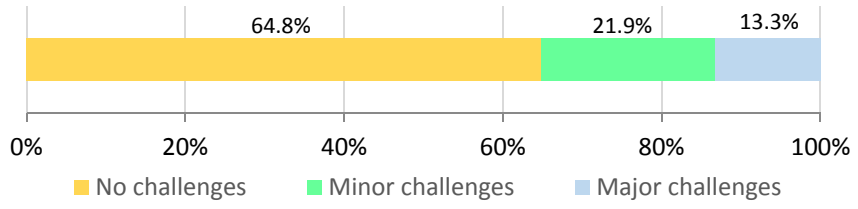
Have you completed the attest experience requirement?		
Yes	135	39.9%
No	203	60.1%



Attest Applicants: 105 Respondents[7]

Which of the following statements expresses your actual experience regarding the completion of the attest experience requirement? ***(Select the response that BEST applies.)***

I did not have any challenges meeting this requirement.	68	64.8%
I had minor challenges meeting this requirement.	23	21.9%
I had major challenges meeting this requirement.	14	13.3%

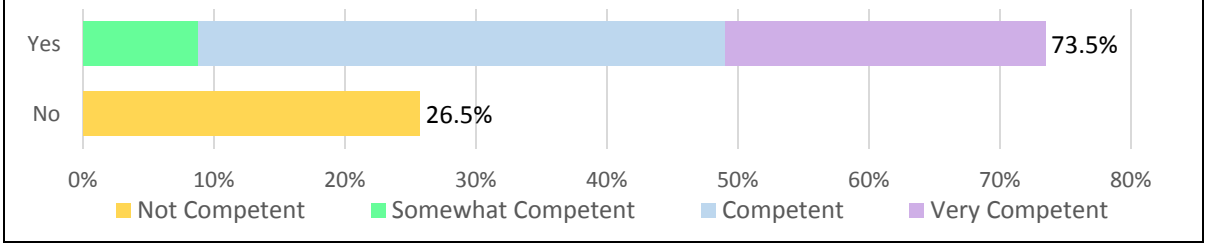


Once you receive your CPA license with an authorization to sign reports on attest engagements, do you believe you will be competent to have your firm authorize you to sign reports on attest engagements on behalf of the firm?

Yes	78	74.3%
No	27	25.7%

How competent? [B]

Very Competent	25	24.5%
Competent	41	40.2%
Somewhat Competent	9	8.8%
Not Competent (as indicated by No above)	27	26.5%



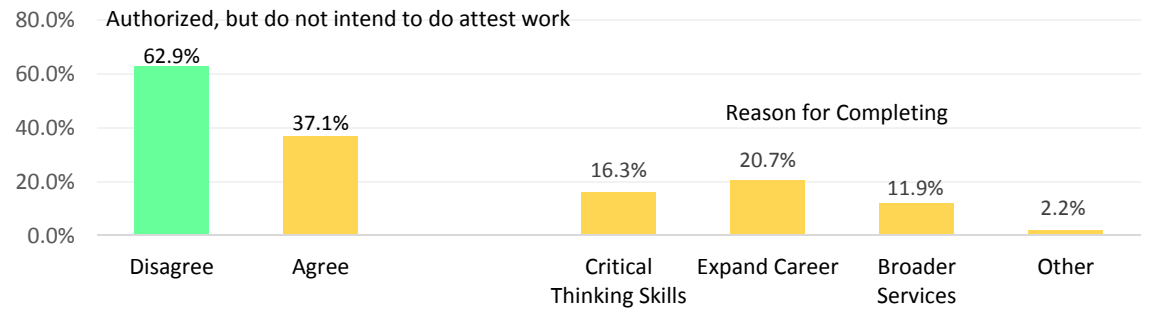
[7] Only 105 of the initial 135 who indicated they had completed the attest requirement completed the remainder of the questions in this stakeholder group. The 30 who did not complete the remaining questions were categorized as "Did not provide additional comments" in the table summarizing the open-ended comments.

I completed the attest experience requirement even though I do not intend to perform attest work in my CPA career.

Agree	39	37.1%
Disagree. I DO intend to conduct attest work in my CPA career.	66	62.9%

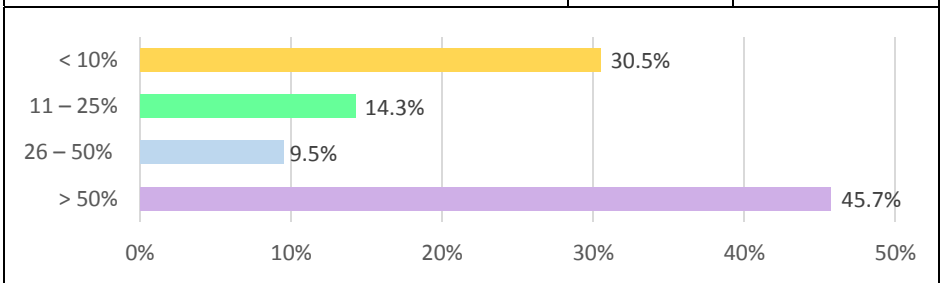
If Agree above, why did you complete the attest experience requirement? *(Select ALL that apply)*

It will provide me with additional critical thinking and evaluation skills.	22	16.3%
It will expand my career opportunities.	28	20.7%
It will allow me to offer a broader range of services to clients.	16	11.9%
Other. Please see Appendix I, page 201 for the other reasons.	3	2.2%
Disagreed – Intend to conduct attest work (from above)	66	48.9%



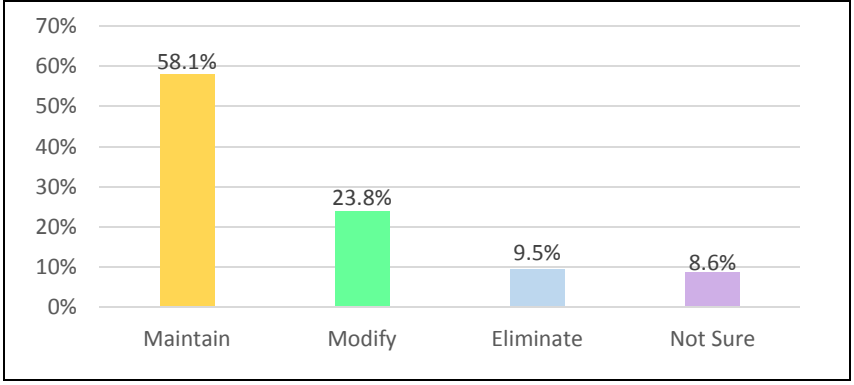
I expect attest work to comprise the following percentage of the services I provide as a CPA in the next five years:

< 10%	32	30.5%
11 – 25%	15	14.3%
26 – 50%	10	9.5%
> 50%	48	45.7%



Do you believe the CBA should maintain, modify, or eliminate the attest experience requirement?

Maintain	61	58.1%
Modify	25	23.8%
Eliminate	10	9.5%
Not Sure	9	8.6%



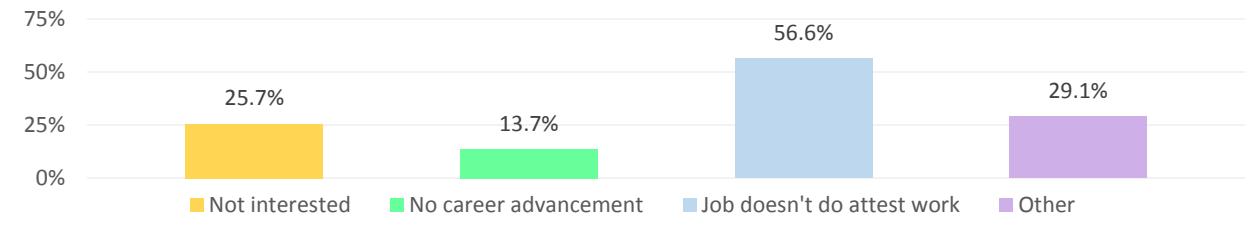
A summary of the comments received by Attest Applicants is provided in the following table with the full list of the raw comments with minor edits to redact identifying information is provided in Appendix I, starting on page 204.

Comments Regarding the Attest Experience Requirement	Number of Total Respondents	Percentage of Total Respondents
Maintain	5	3.7%
Modify	11	8.2%
Eliminate	2	1.5%
“None”, “N/A”, or “No Comment”	1	0.7%
Unable to determine based on comment	6	4.4%
Did not provide additional comments	110	81.5%
Total	135	100.0%

Non-Attest Applicants: 175 Respondents[8]

At this time, why have you chosen not to pursue licensure with attest experience? ***(Select ALL that apply).*** [9]

I am not interested in attest services.	45	25.7%
It does not provide me with advanced career opportunities	24	13.7%
My employer does not perform attest work	99	56.6%
Other. Please see Appendix I, page 202 for the other reasons.	51	29.1%

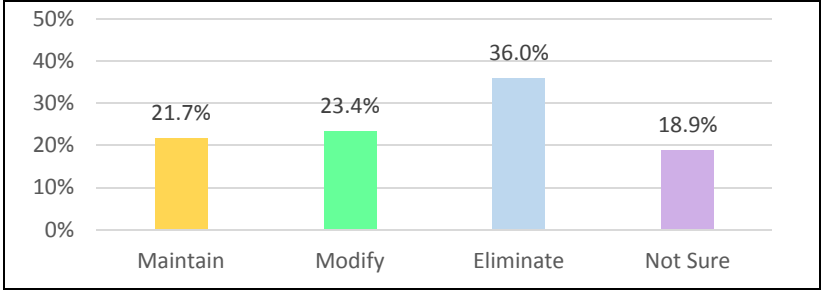


Do you expect to complete the attest experience requirement in order to obtain authorization to sign attest reports in California in the next five years?

Yes	53	30.3%
No	67	38.3%
Not Sure	55	31.4%

Do you believe the CBA should maintain, modify, or eliminate the attest experience requirement?

Maintain	38	21.7%
Modify	41	23.4%
Eliminate	63	36.0%
Not Sure	33	18.9%



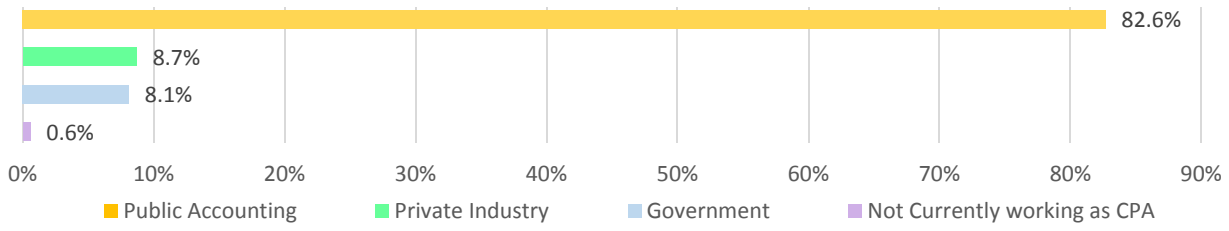
[8] Only 175 of the initial 203 who indicated they had not completed the attest requirement completed the remainder of the questions in this stakeholder group. The 28 who did not complete the remaining questions were categorized as "Did not provide additional comments" in the table summarizing the open-ended comments.

A summary of the comments received by Non-Attest Applicants is provided in the following table with the full list of the raw comments with minor edits to redact identifying information is provided in Appendix I, starting on page 207.

Comments Regarding the Attest Experience Requirement	Number of Total Respondents	Percentage of Total Respondents
Maintain	7	3.5%
Modify	17	8.4%
Eliminate	11	5.4%
“None”, “N/A”, or “No Comment”	0	0.0%
Unable to determine based on comment	23	11.3%
Did not provide additional comments	145	71.4%
Total	203	100.0%

Hiring Managers/Signers CAE Form: 173 Respondents

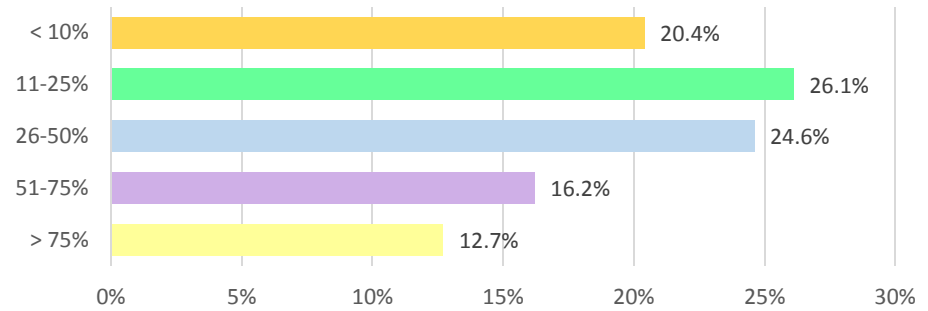
I am a CPA in the following industry:		
Public Accounting	143	82.6%
Private Industry	15	8.7%
Government	14	8.1%
I am not currently working as a CPA	1	0.6%



CPA in Public Accounting: 143 Respondents

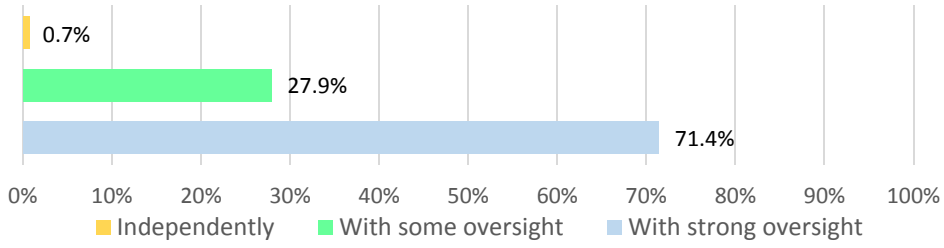
As a percentage, how much of your accounting firm's time is spent performing work on attest engagements? [B]

< 10%	29	20.4%
11-25%	37	26.1%
26-50%	35	24.6%
51-75%	23	16.2%
> 75%	18	12.7%



Once an employee receives their CPA license with authorization to sign attest reports, my firm allows the individual to perform attest work: [B]

Independently	1	0.7%
With some oversight	39	27.9%
With strong oversight	100	71.4%

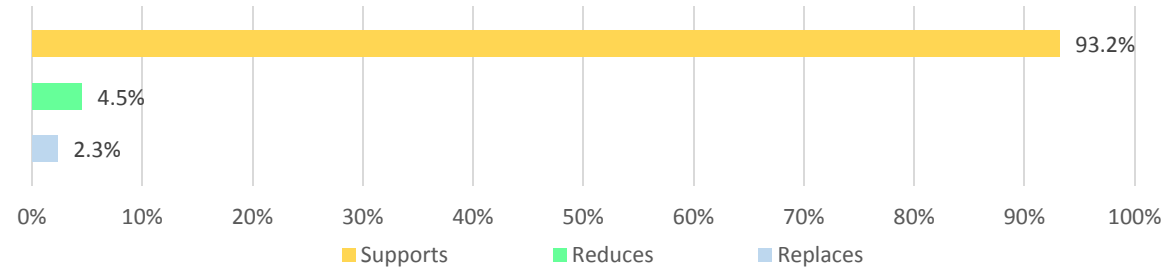


My firm has undergone a peer review within the last three years: [B]

Yes	134	94.4%
No	7	4.9%
Not Sure	1	0.7%

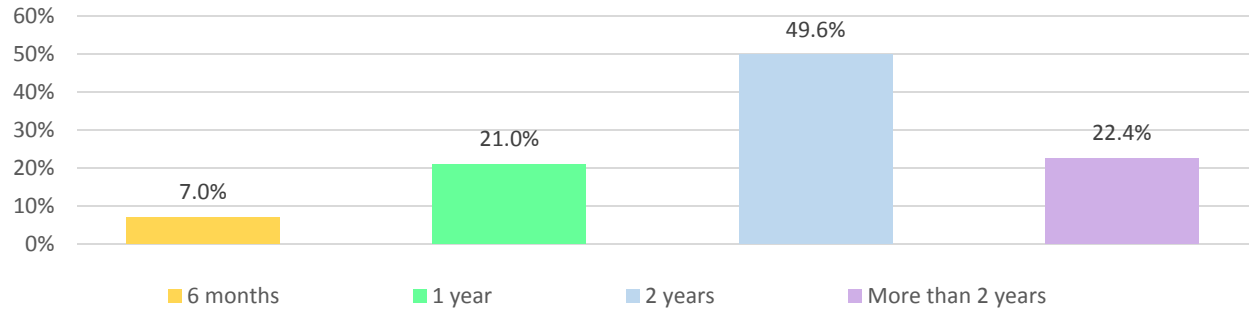
If Yes above: The effectiveness of the Peer Review Program as it relates to consumer protection can BEST be described as: [B]

Supports the need for the attest experience requirement.	123	93.2%
Reduces the need for the attest experience requirement.	6	4.5%
Replaces the need for the attest experience requirement.	3	2.3%



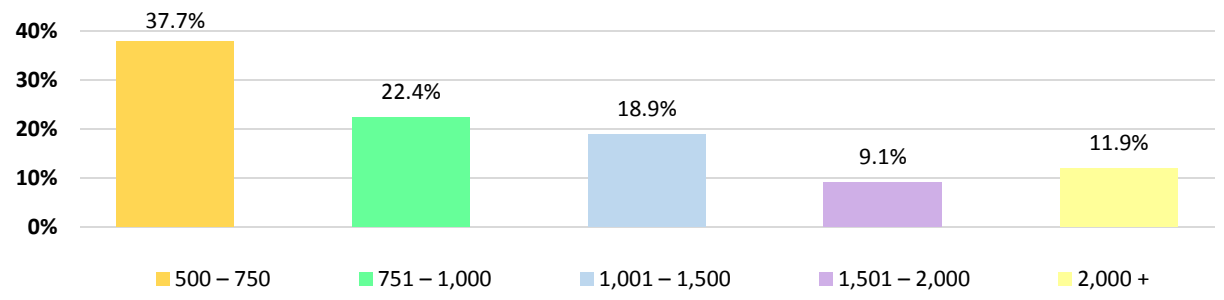
In the last five years, please identify which of the following statements BEST describes your firm/business/agency's ability to offer attest experience to applicants.

Sufficient amount of work to meet the requirements within 6 months or less	10	7.0%
Sufficient amount of work to meet the requirements within 1 year or less	30	21.0%
Sufficient amount of work to meet the requirements within 2 years	71	49.6%
Not enough attest work to complete the requirement in less than 2 years	32	22.4%



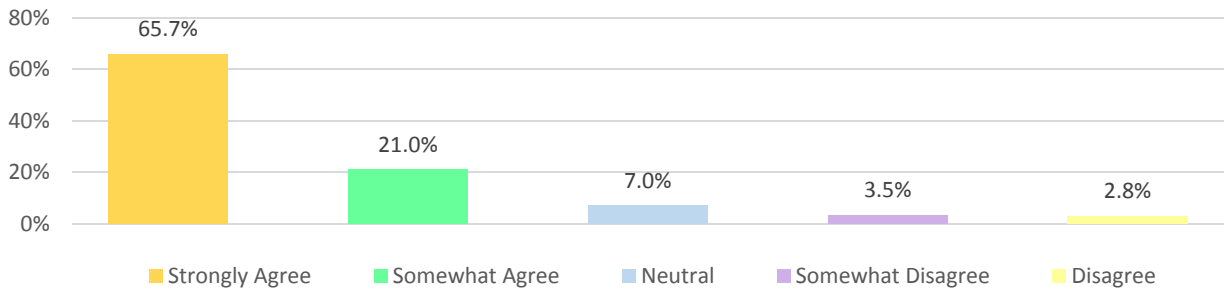
Using the scale provided, what is the average number of attest hours needed by applicants to be affirmatively signed off by your firm?

500 – 750	54	37.7%
751 – 1,000	32	22.4%
1,001 – 1,500	27	18.9%
1,501 – 2,000	13	9.1%
2,000 +	17	11.9%



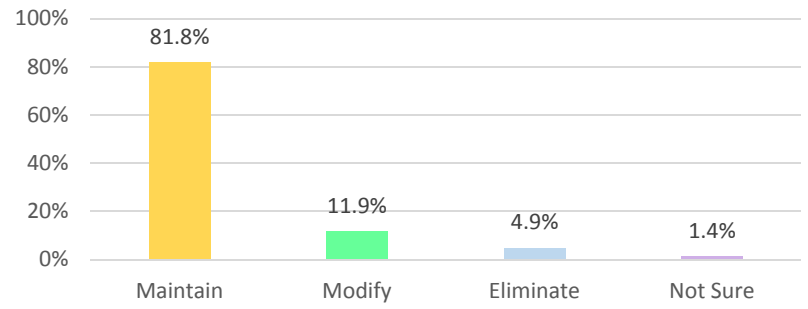
By completing the attest experience requirement, CPAs are better equipped to protect consumers.

Strongly Agree	94	65.7%
Somewhat Agree	30	21.0%
Neutral	10	7.0%
Somewhat Disagree	5	3.5%
Disagree	4	2.8%



Do you believe the CBA should maintain, modify, or eliminate the attest experience requirement?

Maintain	117	81.8%
Modify	17	11.9%
Eliminate	7	4.9%
Not Sure	2	1.4%



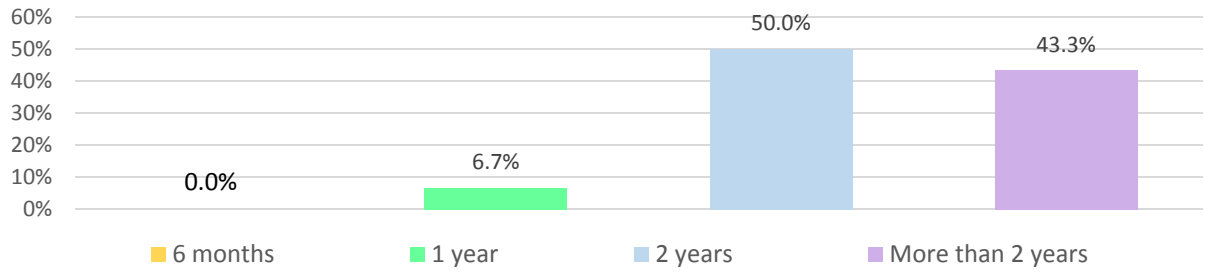
A summary of the comments received by Hiring Managers/Signers of the CAE Form in Public Accounting is provided in the following table with the full list of the raw comments with minor edits to redact identifying information is provided in Appendix I, starting on page 213.

Comments Regarding the Attest Experience Requirement	Number of Total Respondents	Percentage of Total Respondents
Maintain	30	21.0%
Modify	27	18.9%
Eliminate	1	0.7%
“None”, “N/A”, or “No Comment”	1	0.7%
Unable to determine based on comment	12	8.4%
Did not provide additional comments	72	50.3%
Total	143	100.0%

CPA in Private Industry, Government, or non-CPA: 30 Respondents

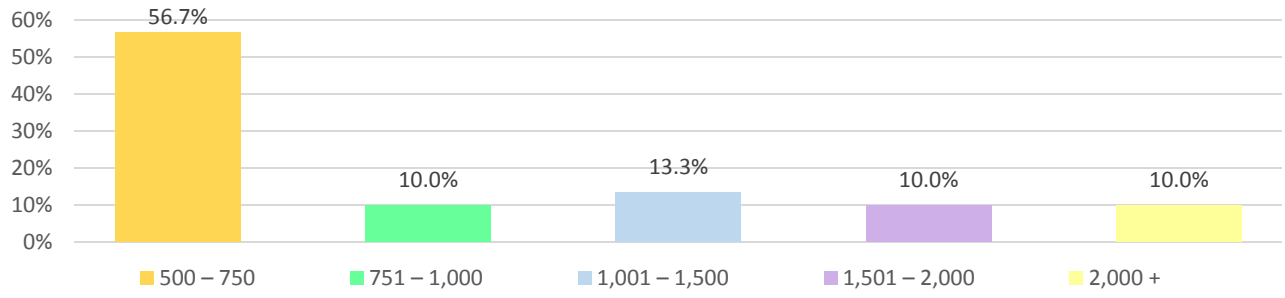
In the last five years, please identify which of the following statements BEST describes your firm/business/agency's ability to offer attest experience to applicants.

Sufficient amount of work to meet the requirements within 6 months or less	0	0%
Sufficient amount of work to meet the requirements within 1 year or less	2	6.7%
Sufficient amount of work to meet the requirements within 2 years	15	50.0%
Not enough attest work to complete the requirement in less than 2 years	13	43.3%



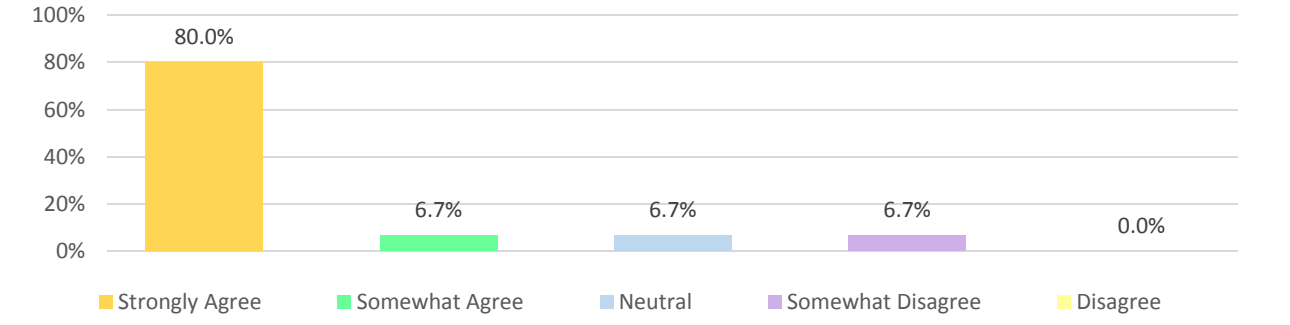
Using the scale provided, what is the average number of attest hours needed by applicants to be affirmatively signed off by your firm?

500 – 750	17	56.7%
751 – 1,000	3	10.0%
1,001 – 1,500	4	13.3%
1,501 – 2,000	3	10.0%
2,000 +	3	10.0%



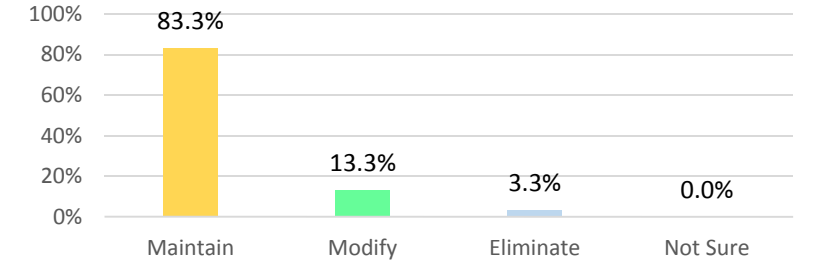
By completing the attest experience requirement, CPAs are better equipped to protect consumers. [A]

Strongly Agree	24	80.0%
Somewhat Agree	2	6.7%
Neutral	2	6.7%
Somewhat Disagree	2	6.7%
Disagree	0	0%



Do you believe the CBA should maintain, modify, or eliminate the attest experience requirement? [A]

Maintain	25	83.3%
Modify	4	13.3%
Eliminate	1	3.3%
Not Sure	0	0.0%



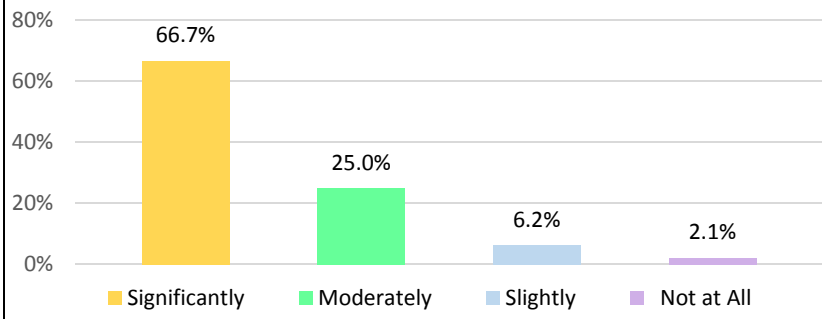
A summary of the comments received by Hiring Managers/Signers of the CAE Form from Private Industry, Government, or non-CPA firms, is provided in the following table with the full list of the raw comments with minor edits to redact identifying information is provided in Appendix I, starting on page 221.

Comments Regarding the Attest Experience Requirement	Number of Total Respondents	Percentage of Total Respondents
Maintain	8	26.7%
Modify	9	30.0%
Eliminate	0	0.0%
“None”, “N/A”, or “No Comment”	0	0.0%
Unable to determine based on comment	3	10.0%
Did not provide additional comments	10	33.3%
Total	30	100.0%

College/University Accounting Program Faculty: 48 Respondents

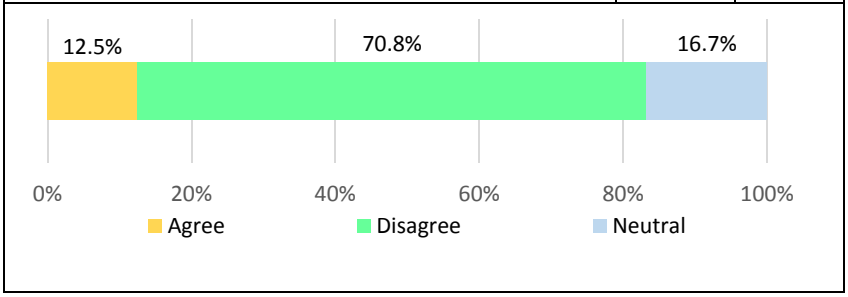
To what degree do you believe the completion of the attest experience requirement adds to a licensee's overall expertise as a CPA and ability to protect consumers?
(Select the response that BEST applies.)

Significantly	32	66.7%
Moderately	12	25.0%
Slightly	3	6.2%
Not at All	1	2.1%



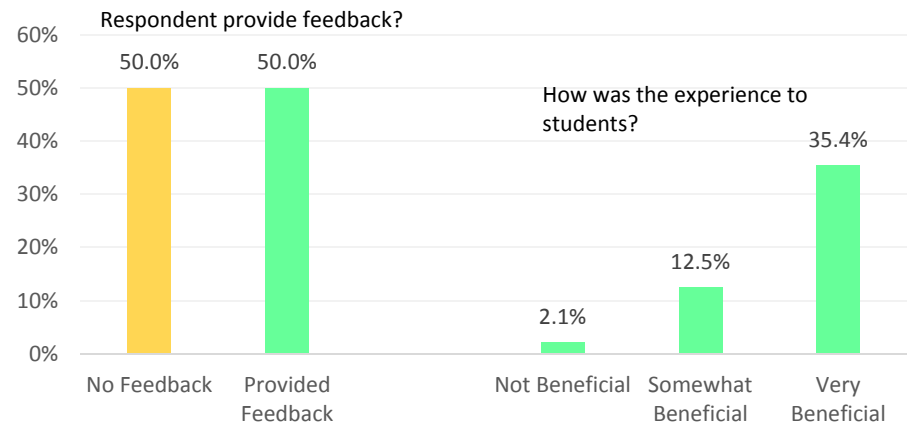
Students can obtain the same knowledge through university coursework as they can through completing the attest experience requirement.

Agree	6	12.5%
Disagree	34	70.8%
Neutral	8	16.7%



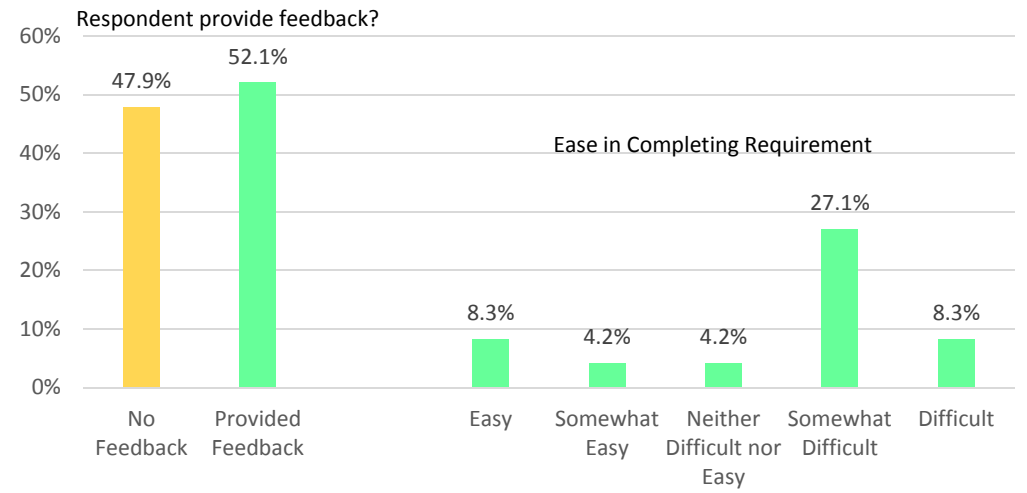
Which of the following BEST describes feedback received from your students about the benefits of completing the attest experience requirement?

Not Beneficial	1	2.1%
Somewhat Beneficial	6	12.5%
Very Beneficial	17	35.4%
No Feedback	24	50.0%



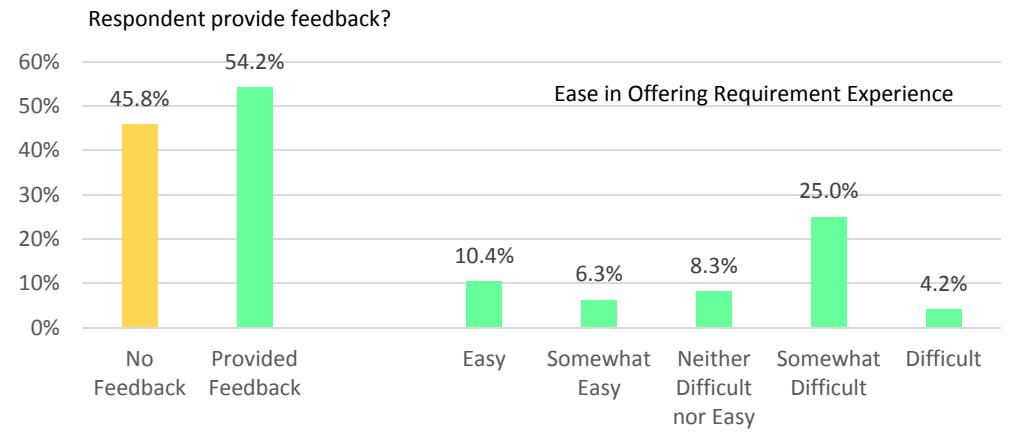
Which of the following BEST describes feedback received from STUDENTS regarding the ease/difficulty in COMPLETING the attest experience requirement?

Easy	4	8.3%
Somewhat Easy	2	4.2%
Neither Difficult nor easy	2	4.2%
Somewhat Difficult	13	27.1%
Difficult	4	8.3%
No Feedback	23	47.9%



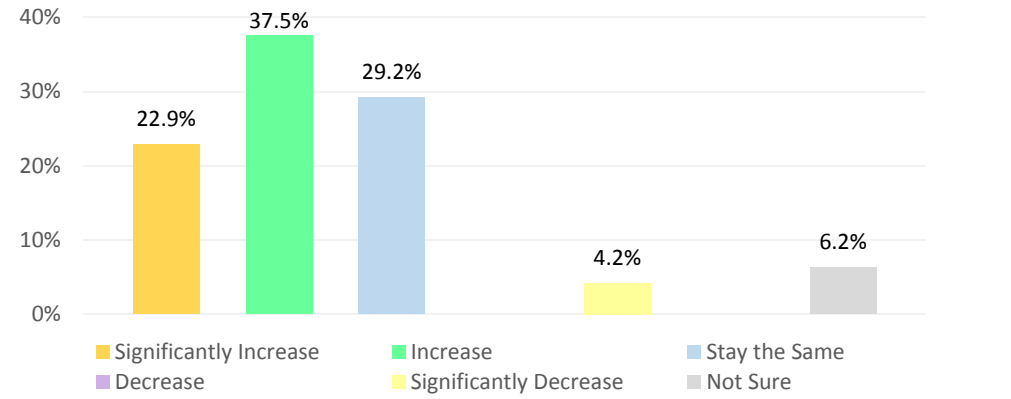
Which of the following BEST describes feedback received from CPA employers regarding the ease/difficulty in offering attest experience to applicants?

Easy	5	10.4%
Somewhat Easy	3	6.3%
Neither Difficult nor easy	4	8.3%
Somewhat Difficult	12	25.0%
Difficult	2	4.2%
No Feedback	22	45.8%



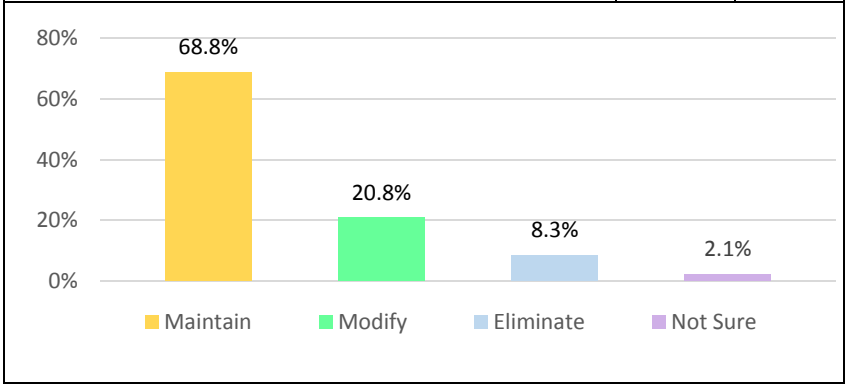
In the next five years, do you think consumer demand for attest services will:

Significantly Increase	11	22.9%
Increase	18	37.5%
Stay the Same	14	29.2%
Decrease	0	0.0%
Significantly Decrease	2	4.2%
Not Sure	3	6.2%



Do you believe the CBA should maintain, modify, or eliminate the attest experience requirement?

Maintain	33	68.8%
Modify	10	20.8%
Eliminate	4	8.3%
Not Sure	1	2.1%



A summary of the comments received by College/University Accounting Program Faculty is provided in the following table with a full list of the raw comments with minor edits to redact identifying information is provided in Appendix I, starting on page 223.

Comments Regarding the Attest Experience Requirement	Number of Total Respondents	Percentage of Total Respondents
Maintain	16	33.3%
Modify	10	20.8%
Eliminate	1	2.1%
“None”, “N/A”, or “No Comment”	2	4.2%
Unable to determine based on comment	2	4.2%
Did not provide additional comments	17	35.4%
Total	48	100.0%

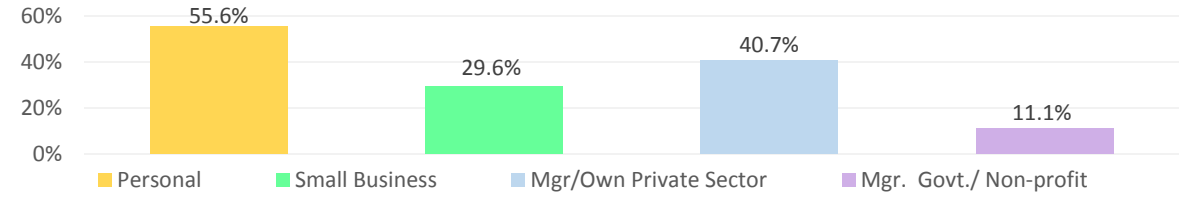
Consumers: 37 Respondents

Have you used the services of a California CPA in the last five years?

Yes	27	73.0%
No	10	27.0%

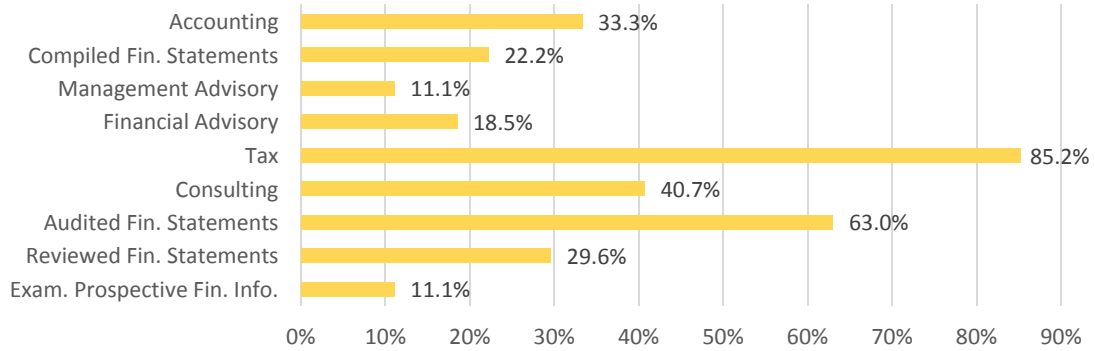
If Yes above: Please describe the capacity in which you have used CPA services in the last five years. *(Select ALL that apply).*

Personal Matters (non-business related)	15	55.6%
Small Business Owner	8	29.6%
As manager/owner of a private sector firm	11	40.7%
As a manager of a government agency or non-profit	3	11.1%



If Yes above: From the list below, please identify the CPA services that were provided. *(Select ALL that apply)*

Accounting	9	33.3%
Compiled Financial Statements	6	22.2%
Management Advisory	3	11.1%
Financial Advisory	5	18.5%
Tax	23	85.2%
Consulting	11	40.7%
Audited Financial statements	17	63.0%
Reviewed Financial statements	8	29.6%
Examination of prospective financial information	3	11.1%

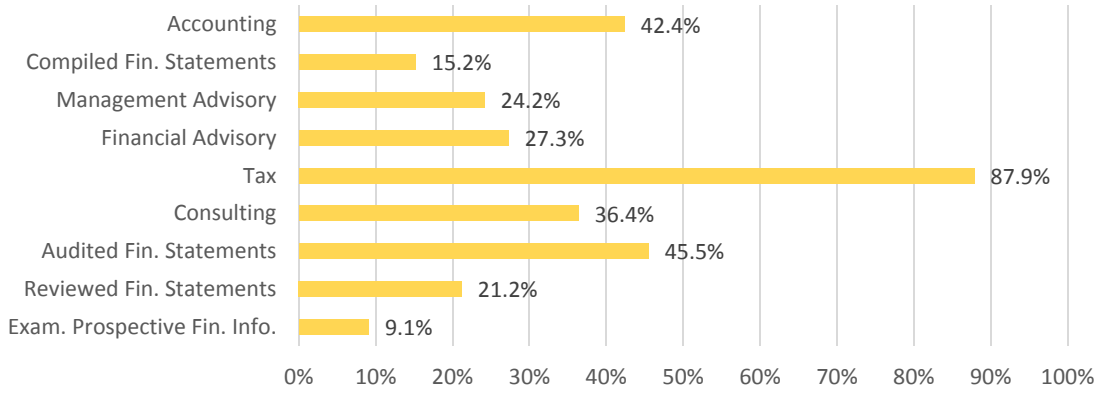


Do you expect to use CPA services in the next five years?

Yes	33	89.2%
No	4	10.8%

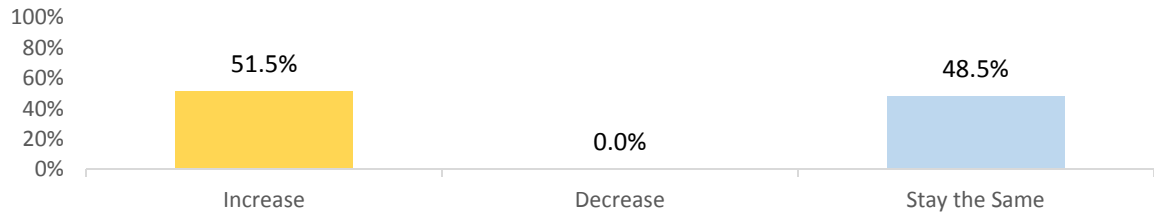
If Yes above: What types of CPA services will you need? (Select ALL that apply)

Accounting	14	42.4%
Compiled Financial Statements	5	15.2%
Management Advisory	8	24.2%
Financial Advisory	9	27.3%
Tax	29	87.9%
Consulting	12	36.4%
Audited Financial Statements	15	45.5%
Reviewed Financial Statements	7	21.2%
Examination of Prospective Financial Information	3	9.1%



If Yes above: In the next five years, I expect my need for CPA services to_____.

Increase	17	51.5%
Decrease	0	0%
Stay the Same	16	48.5%

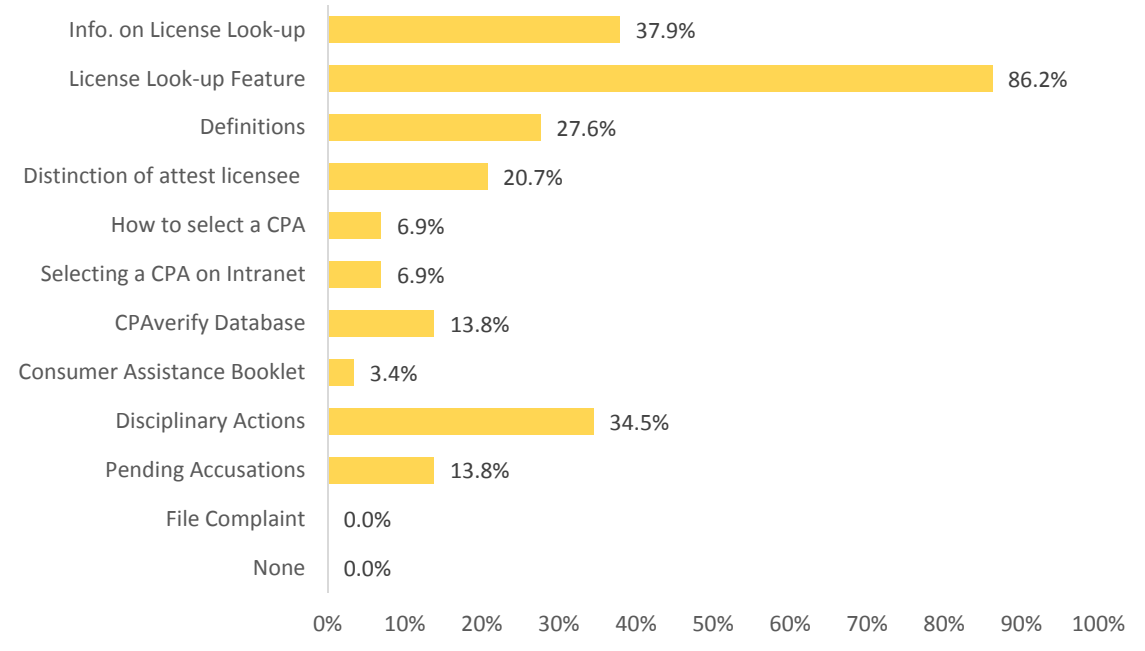


I have visited the CBA's website.

Yes	29	78.4%
No	8	21.6%

If Yes above, from the list below, please identify the consumer resources available you have used while visiting the CBA's website. (Select ALL that apply)

Information about License Look-up	11	37.9%
License Look-up Feature	25	86.2%
Definitions	8	27.6%
The distinction between a licensee with the authorization to sign attest reports, and one without this authorization	6	20.7%
How to select a CPA	2	6.9%
Selecting a CPA on the Intranet	2	6.9%
CPAverify – National Database of CPAs	4	13.8%
Consumer Assistance Booklet	1	3.4%
Disciplinary Actions	10	34.5%
Pending Accusations	4	13.8%
How to file a complaint	0	0.0%
None/I did not access these resources	0	0.0%

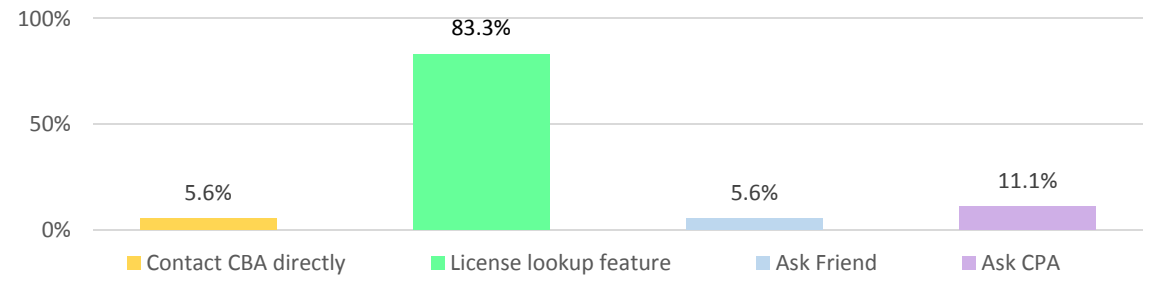


Do you have experience verifying a CPA's qualifications with the CBA? [B]

Yes	18	50%
No	18	50%

If Yes above, how did you verify their qualifications? (Select ALL that apply)

I contacted the CBA by telephone, email, fax, or in person.	1	5.6%
I used the license lookup feature available on the CBA website.	15	83.3%
I asked a friend.	1	5.6%
I asked another CPA.	2	11.1%

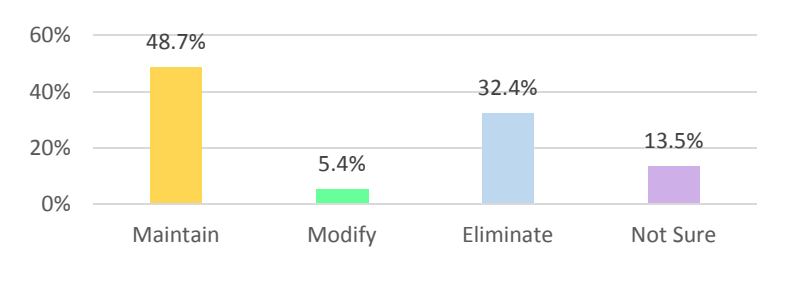


Did you know, for CPAs to be authorized to sign reports on attest engagements (audits, reviews, or examination of prospective financial information), they need to have additional authorization from the CBA? [B]

Yes	27	75.0%
No	4	11.1%
Unsure	5	13.9%

Do you believe the CBA should maintain, modify, or eliminate the attest experience requirement?[10]

Maintain	18	48.7%
Modify	2	5.4%
Eliminate	12	32.4%
Not Sure	5	13.5%



[10] The Consumers were not asked to provide written feedback on the current attest experience requirement.

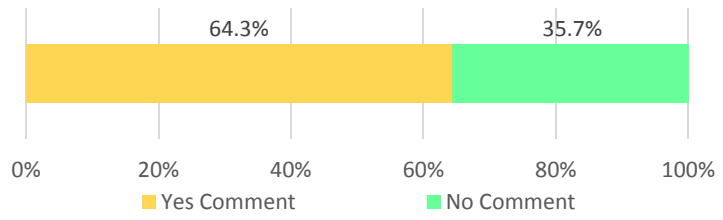
Other Stakeholder Audiences:

Licensed CPA – 3 to 10 years: 1,819 Respondents

Licensed CPA's with 3 – 10 years of experience were only provided the opportunity to offer written comments on the attest experience requirement. They did not receive any scaled survey questions for response.

Please provide any comments you may have regarding the attest experience requirement.

Comment Provided	1,170	64.3%
No comment Provided	649	35.7%



A summary of the comments received by Licensed CPAs with 3 – 10 years of experience is provided in the following table with a full list of the raw comments with minor edits to redact identifying information is provided in Appendix I, starting on page 226.

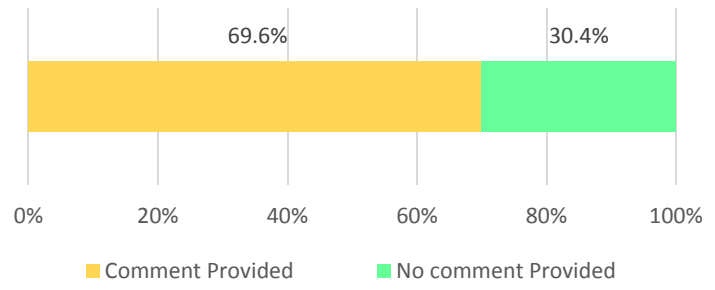
Comments Regarding the Attest Experience Requirement	Number of Total Respondents	Percentage of Total Respondents
Maintain	406	22.3%
Modify	222	12.2%
Eliminate	100	5.5%
"None", "N/A", or "No Comment"	112	6.2%
Unable to determine based on comment	330	18.1%
Did not provide additional comments	649	35.7%
Total	1,819	100.0%

Licensed CPA – 20+ years: 3,703 Respondents

Licensed CPA's with 3 – 10 years of experience were only provided the opportunity to offer written comments on the attest experience requirement. They did not receive any scaled survey questions for response.

Please provide any comments you may have regarding the attest experience requirement.

Comment Provided	2,576	69.6%
No Comment Provided	1,127	30.4%



A summary of the comments received by Licensed CPAs with 20 or more years of experience is provided in the following table with a full list of the raw comments with minor edits to redact identifying information is provided in Appendix I, starting on page 314.

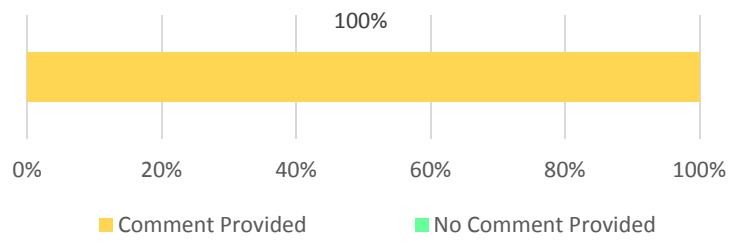
Comments Regarding the Attest Experience Requirement	Number of Total Respondents	Percentage of Total Respondents
Maintain	1276	34.5%
Modify	450	12.2%
Eliminate	35	0.9%
"None", "N/A", or "No Comment"	116	3.1%
Unable to determine based on comment	699	18.9%
Did not provide additional comments	1,127	30.4%
Total	3,703	100.0%

“Other”: 116 Respondents

Respondents who indicated “other” as their current status with the CBA were only provided the opportunity to offer written comments on the attest experience requirement. They did not receive any scaled survey questions for response.

Please provide any comments you may have regarding the attest experience requirement.

Comment Provided	116	100.0%
No Comment Provided	0	0.0%



A summary of the comments received by those with an “Other” categorization status is provided in the following table with a full list of the raw comments with minor edits to redact identifying information is provided in Appendix I, starting on page 511.

Comments Regarding the Attest Experience Requirement	Number of Total Respondents	Percentage of Total Respondents
Maintain	25	21.6%
Modify	13	11.2%
Eliminate	6	5.2%
“None”, “N/A”, or “No Comment”	4	3.4%
Unable to determine based on comment	68	58.6%
Did not provide additional comments	0	0.0%
Total	116	100.0%

The report appendices which follow include two additional bodies of survey results content:

Appendix I: Survey Respondent Written Responses to Survey Questions
This appendix contains all written responses to any survey questions. Reponses are completely unedited except for minimal redaction of verbiage that may identify the survey responder such as responder name, CPA license number, or employing firm.

Appendix II: Survey Responses to the Optional Demographics Questions
The survey offered the CPA targeted responders the option to complete a short demographics section that requested information regarding types of accounting work done, characteristics of the firm worked for, and other demographic variables. This appendix contains those responses.

Appendix I: Survey Written Responses

This appendix contains all written responses to any survey questions. Reponses are completely unedited except for minimal redaction of verbiage that may identify the survey responder such as responder name, CPA license number, or employing firm.

Stakeholder Group: Licensed CPA 0 – 3 years

The comments provided by the Licensed CPA 0 – 3 years stakeholder group are provided below in the following order.

1. "Other" Reasons that those not authorized to perform attest work believed, in hindsight, that completing the attest experience would have benefited them.
2. "Other" Reasons that those not authorized to perform attest work believed, in hindsight, that completing the attest experience would not have benefited them (starting on page 62).
3. Additional feedback on the attest experience requirement from those authorized to complete attest work (starting on page 65).
4. Additional feedback on the attest experience requirement from those not authorized to complete attest work (starting on page 79).

Reasons attest experience would benefit respondent

Licensed CPA – 0 to 3 years – Not Authorized for Attest Services – 35 Comments **Other reasons why completing the attest experience would have benefited the respondent as a CPA regardless of whether they intended to perform attest services.**	
1	Allow me to provide full-service offerings
2	As an EA, I had a very high end tax practice and I was stymied in purchasing another CPA practice because of the perception of not being certified even though my practice was larger, more complex and higher fees than the seller.
3	Attest provides a deeper understanding of operations which allows a CPA to better advise clients.
4	Attest services in US are very protocol/form driven, with protocols defined by the largest practitioners. That makes attest experience with a CPA firm more important to a CPA's career. However, the critical thinking and analysis required in attest service is not improved by the protocols. I believe the protocols are useful to CPA firms for risk mitigation, not nearly as useful for improving the quality of audits. That is why, despite numerous protocols and voluminous rules and oversight, the Big 4 continue to have issues with the PCAOB regarding audit quality.
5	Auditing and attestation experience provides critical lifelong skills to understand financials.
6	better financial outcome
7	broader exposure to accounting and understanding of client issues
8	eliminates the notion of not a "full" CPA
9	General learning and understanding of the industry was beneficial all around.
10	Higher level of CPA license for better career advancement

Licensed CPA – 0 to 3 years – Not Authorized for Attest Services – 35 Comments Other reasons why completing the attest experience would have benefited the respondent as a CPA regardless of whether they intended to perform attest services.	
11	I always enjoy learning and not sure of exact benefit but I'm sure I would learn something.
12	I can get a better pay.
13	I completed the attest experience, but didn't pass the exam until 7 years after completing the attest experience. I still feel that the attest experience was a great way to start my career and really has helped to benefit my overall skill set.
14	I could have an option to be a partner who can sign audit reports.
15	I could manage clients (in the future) that have both tax and attest engagements. Some smaller clients are managed by dual purpose managers to eliminate duplicating efforts in both the tax and A&A departments.
16	I had enough hours, but the firm did not sign off on my attest experience.
17	I have the experience from 1979 but unable to find someone to signoff.
18	I heard from other people with attest exp that it's beneficial to their careers. Also, I noticed a lot of job descriptions ask for attest experience
19	I want to work with not-for-profit organizations
20	I was a top performer in college and at [redacted]. As I was leaving [redacted] I found out that I didn't have the proper tax experience to get the attest certification. I feel like a 2nd class CPA - I wanted to be one of the best.
21	I work in the attest field and it is required by my employer, [redacted]
22	I would have provided me with a better reputation among my peers
23	It is a valuable part of the learning am experience for new CPAs
24	It would allow me to perform agreed upon procedures work which I cannot perform with a General License
25	It would allow me to volunteer for non-profits needing free attest services
26	It would give me the ability to communicate better with other CPA's that have attest experience.
27	More knowledgeable overall
28	My strongest skills were in auditing and I could have used those skills effectively to help clients.
29	Prestige - industry employers appreciate audit experience
30	Provide more financial opportunities.
31	the experience I had with attest enabled be to provide better services under non attest engagements as well
32	The experience obtained in meeting the requirement would have been useful.
33	There is a broadly accepted misconception about the difference between the "A" and "G" licenses, with the "G" license perceived as inferior.
34	These questions don't really apply to me...I got my license by reciprocity, and AM licensed to provide attest services in other jurisdictions. I did perform three years of attestation work back in the 1990s.
35	Without it my license is not complete

Reasons attest experience would not benefit respondent

Licensed CPA – 0 to 3 years – Not Authorized for Attest Services – 53 Comments **Other Reasons why completing the attest experience would *not* have benefited the respondent as a CPA regardless of whether they intended to perform attest services.**	
1	500 hours (9-10 weeks) of employment with a CPA firm is relatively meaningless against my 20+ years of experience.
2	As a person getting CPA in her 40s there was literally no path in to attest.
3	At my firm, I'm not at the level where I can sign attest reports yet.
4	Because it has become a tool for employers in public accounting to exploit professionals in order to sign off on the attest experience and forcefully solve their employee retention problems that come from working conditions/environment they impose on their employees. This requirement in its current form does not necessarily equip professionals with additional skills such as critical thinking or professional skepticism/expertise. Sometimes the opposite is the case, where the employee is discouraged from exercising the critical thinking and professional skepticism and merely submits to and follows the orders/instructions of the partner/employer in order to keep his/her job long enough to receive the required attest authorization from that employer before leaving the firm. Moving from one firm to another is not a solution for the employee either, since it puts the employee in the same "start all over again" situation, which limits/delays career growth opportunities.
5	Could get a position at a CPA company to complete the attest hours
6	do not enjoy attest services and focus on taxation
7	don't need it if you don't do attest work
8	Even if I completed the entry level work (500 hrs) it wouldn't make me competent or experienced enough to sign attest engagements. Moreover, the supervisor, manager, and partner usually review and sign off on the Audit(s) anyway. It's the experience in the "specific audit engagement" being performed that qualifies one to sign off on the engagement. A CPA is a CPA, you get your education, pass the exam, find a job in a specific field and that is that...
9	government employee
10	Have attest in Washington state and no longer doing attest work
11	High risk
12	I am a low-level associate and do not need to sign off on any reports. I will not be signing off on reports for many years, even though all I do is attest services.
13	I am at the tail end of my accounting career.
14	I am developing the same skills doing other non-audit work.
15	I am not interested in performing attest services at any point going forward.
16	I am not interested in performing attest services.
17	I began my career in the [redacted] as tax staff for a national firm, and worked through senior manager. I then transitioned to working in nonprofit organizations. I understand enough about the attest function to provide all necessary PBC schedules for my annual audit. Additional attest training in CPE has not assisted me, so I do not believe additional experience in the area would, either. CPE classes on accounting issues are helpful, but the attest aspects of those classes are not.
18	I believe it would have benefitted me. My belief is not in hindsight.
19	I don't like attest services.

Licensed CPA – 0 to 3 years – Not Authorized for Attest Services – 53 Comments **Other Reasons why completing the attest experience would *not* have benefited the respondent as a CPA regardless of whether they intended to perform attest services.**	
20	I focus on tax services and therefore, have limited attest exposure (with the exception of tax provision reviews)
21	I had completed the Attest Experience in another country
22	I HAVE ATTEST EXPERIENCE, BUT WHILE REAPPLYING FOR A CAL LICENSE, (I GAVE UP MY ORIGINAL CAL LICENSE IN 1990)I WAS NOT AWARE I HAD TO TAKE SPECIFIC CPE TO GET THE ATTEST PORTION OF THE LICENSE; SINCE I WORK ONLY IN TAXES, IT WAS NOT WORTH IT TO TAKE THE ATEST COURSES AFTER ALREADY COMPLETING THE NONATTEST REQUIREMENTS
23	I have been able to attain an extremely well compensated position in a public company as an Executive Director, Accounting and Finance. In my career, I have excelled because of my abilities, not because I had attestation experience.
24	I have my attest experience I just haven't submitted the form E's yet.
25	I may get it eventually but I went ahead and got a basic license after 1 year experience as planning not available at my firm until 2nd year.
26	I never wanted to work at a Big 4 firm which seemed like where all the attest engagements were.
27	I think people only really care if they're in the attest field. Otherwise, as long as you're a CPA I think that's what people really care about.
28	I was a CPA in [redacted] not requiring a special licensure for attest engagements
29	I was licensed previously by another state. Currently I only perform tax work and there was no need to apply for the attest requirement and my prior attest experience was too far removed to qualify. Further, I had no desire to maintain an attest license
30	I work in tax
31	I work for a private employer. I do not work for a CPA firm at this time.
32	I work in corporate finance/accounting so I don't need to sign an audit report. I still work with professional skepticism.
33	I work in industry and not in public practice
34	I work in private industry
35	I'm not interested in attest work
36	I'm not interested in pursuing attest services positions.
37	It is difficult to complete the attest experience in our firm.
38	It would take several years to get employer sign-off, but it has not benefit to me since I do taxes.
39	Just getting the attest experience does not help unless the skills are used in fields for long period of time.
40	Most states do not differentiate between attest vs. non-attest licenses and I am not planning on remaining in the State of California long-term.
41	My career goals did not include being in a position where I need to sign attest engagements.
42	My employer required much more than the minimum experience requirements in order for them to be willing to sign my attest experience form and their stringent requirements outweighed the benefit of staying with that employer to obtain their signoff.
43	My role does not require it, nor would it be beneficial if I completed it.
44	No plans to sign attest engagements
45	Not required until signing partner. I have the qualifications but will upgrade at a later point.

Licensed CPA – 0 to 3 years – Not Authorized for Attest Services – 53 Comments **Other Reasons why completing the attest experience would *not* have benefited the respondent as a CPA regardless of whether they intended to perform attest services.**	
46	only relevant in segments of public accounting. if you plan to go to industry, attest doesn't matter. I had the hours, but was not worth the effort to document for my firm (big 4).
47	Quite frankly, my personality is not suited for attest services. The services are a vital part of any organization, but I can add more value in other areas. I enjoy working with and supporting those that do the attestation work, but it's not for everyone.
48	Skills and knowledge acquired depends on the individual. I would like to perform some attest work but not willing to start from very bottom because of age.
49	The attest experience did not make much of a difference to obtain and would only be required for someone who is actually signing the report. I currently work in public accounting and only partners can sign attest reports anyway, no need to obtain the attest license portion.
50	The CPA is recognized as the standard for accounting knowledge. Attest is specialized and specific only to audit engagements. It would limit the pool of qualified candidates to a specialized subcategory who quite honestly are not all that trained in how to manage a business if the CPA were to be limited to only attest candidates.
51	The risk associated with performing attest services as compared to the benefit received is unproportioned
52	Too difficult to find employment that has attest opportunities
53	You are just not able to obtain sufficient experiences within those 500 hours.

Feedback on Attest Experience Requirement – Authorized for Attest Services

Licensed CPA – 0 to 3 years – Authorized for Attest Services – 133 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
1	500 hours of attest experience are not enough to work as an auditor.
2	500 hours of attest experience is not enough in my opinion. Please do not eliminate this requirement. Even though I didn't remain in public accounting, the attest requirement helped me to understand industry best practices. We have already loosened our requirements for the license in recent years. Doing so is just diminishing the license and allowing less experienced people to have it.
3	500 hours of attestation experience is not enough in my opinion.
4	A CPA should only perform work for which the CPA is competent. There's no way to oversee an attestation engagement and sign an attestation report, and to do these two task competently, without having a base level of attest experience, overseen and managed by a CPA well experienced in attest work. There are no short-cuts to competence. / / Merely passing the CPA exam does not mean that you're suddenly ready to sign attestation reports that will serve the public interest & the interest of other stakeholders. Passing the CPA exam means that you understand the framework for attestation work and that you're ready to start the long road of building your professional ability. 500 hours truly isn't enough to build that competence, but it's certainly better than zero hours experience, sign the attest report, and hope for the best.
5	A significant portion of accounting experience, and specifically attest experience, is learned while on the job as a public accountant. I believe there should be no requirement for a masters degree as the college programs cannot nearly do as good a job teach as on the job experience can. I learned 80% of attest work on the job. The on the job experience is the most important piece, and it helps to solidify that which you learn in school. One should be required to have a couple of years of attest experience prior to licensure.
6	All states have their own requirements to obtain licensure. I believe anybody that has met the educational requirements is qualified for attest work and licensure. Again if they practice public accounting performing attest work, they are required to have an annual peer review. I believe competent public accountants work seek out additional training if necessary to complete assignments that they aren't comfortable with doing. I think the state of California has gone too far. It's time to ease up.
7	Although I didn't feel comfortable signing attest engagements when I obtained my license (completed the attest requirement) it did help prepare me. My firm has since been working with me to sign such reports when I am more comfortable.
8	Although I have not signed any reports, I think the experience areas required are important. I would not say that I feel competent to sign a whole report on an attest engagement based on this limited experience required. However, the experience required seems to be the very bare minimum that would give an individual any sort of competency to sign a report on an attest engagement. Without this requirement, I think there would be too much potential for incompetent individuals to have the authority to sign. Additionally, if you work in the audit practice at a CPA firm, this experience comes without asking. It's part of your normal job duties to perform planning, SOX, attest procedures, etc. and to review financial statements. In my opinion, if you are not

Licensed CPA – 0 to 3 years – Authorized for Attest Services – 133 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
	getting this experience, then you really shouldn't be signing a report on an attest engagement anyway.
9	As a CPA with a Big 4 firm, I think the attest requirement does not add value the way it is currently implemented. Incurring a year of time and working on specific areas of the audit does not qualify me any more or less to sign an audit report. The firm's internal quality standards are the key driver as to whether an individual should be signing a report, whether or not the CBA allows it.
10	As the audit work become more compliated in today's world and the audit regulations and standards enhanced accordingly, the 500 hours of attest experience requirement seems not enough and should be modified to more requirements to make a CPA truly qualify for the profession.
11	At my firm, even though a CPA license person has the Attest license, the person is not able to sign reports until he/she is at Senior Manager level.
12	Attest experience (particularly working at a CPA firm) should be weighted more heavily than the CPA Examination in qualifying for a CPA license. The test is a matter of being able to read and memorize not a function of being able to adequately do the job needed based on relevant experience.
13	Attest experience is extremely useful in performing any accounting related jobs.
14	Attest experience requirement is very important for CPA to be able to sign off attest engagement since it is highly doubted that all the CPAs can be competent in the same level regardless of those hands-on experience and just passing CPA exams or studying attest engagement do no mean that CPAs have sufficient knowledge enogh to sign off attest engagement.
15	Attest experience requirement should not be removed. Obtaining the attest experience provides a better insight and understanding of material learned in school; experience cannot be replaced with an exam. Those individuals who complain about the required hours are not serious about the profession, only wanting their license to fulfill a job requirement.
16	Attest experience was easy for me to obtain due to the office of the firm I work for only performing attest engagements.
17	Attest experience will add to a person's ability in understanding the requirements of planning and performing attest services. The more hours spent on performing attest work, the more a person understands the terminology, planning and performing these services.
18	Because my current job does not require attest duties, I have not used that ability. / I really cannot give you additional insight.
19	Before accepting any type of engagement, CPAs are already required to consider whether the service is within the experience and expertise of the CPA, whether it requires any specialized skills/industry experience, and whether they have enough resources to meet the terms of the engagement. As such, a CPA should already be considering these factors before signing off on an audit report, which makes the attest requirement unnecessary. / / Furthermore, 500 hours (often times spent as a low level staff that doesn't see all aspects of an attest engagement) is less than 25% of a work year. In my opinion, rarely does someone gain a full understanding of the planning and reporting requirements necessary to sufficiently complete an attest engagement in this short span of time. It could also be concerning that some licensees may not consider whether they have appropriate experience and expertise to sign off on an audit client, but believe it is ok to sign off because they have met the attest experience requirement.

Licensed CPA – 0 to 3 years – Authorized for Attest Services – 133 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
20	CBA can modify the additional requirements for the attest services for those CPAs who perform less than 10 attest engagements a year.
21	CBA should provide more clear guidelines on what experience is required. The firm I am employed at requires hours way above the CBA requirement due to fear that the hours will be rejected.
22	CPA's with attest experience are, in my strong opinion, significantly more competent and better guardians of the profession. I think California is wise to have both types of CPA licenses, but should more strongly encorage the attest option.
23	do not change requirements. make the candidates get audit experience
24	Even with the 500 hours, I don't think I am comfortable signing any reports without substantial more years of experiences. 500 hours is merely 1/4 of our client service hours a year, which is not hard to obtain at all. So I don't think there's a need to eliminate it. Keeping the experience requirement will provide more comfort over the quality of the report signed.
25	Experience requirement can be more stringent.
26	For the next survey, please make clear when you say "sign report on behalf of the firm" do you mean physically sign the audit report included in the Company's F/S or to you mean that we are one of the sign-offs needed internally in order for the firm to issue an opinion.
27	Gaining certain number of hours in attest experience does not by itself guarantee the licensee's competence in signing audit reports. The attest experience requirement should be modified to live up to such standards so as to only competent licensees can sign audit reports.
28	Having seen the work of sole proprietors who obtained the minimal required attest experience, I feel it is extremely important to obtain practical experience. In my opinion, the number of required attest hours should double.
29	I already had the experience when I passed my CPA exams as I had been an audit senior for a couple of years. However, I believe the candidates need to at least have the reporting experience, including reviewing of financial statements before they can sign reports. Candidates without attest experience will lack valuable knowledge necessary to ensure that the report is supported by sufficient and appropriate audit evidence.
30	I am currently licensed in both California and [redacted]. [redacted] does not differentiate between practitioners - attest, tax or industry - which is frightening to me. I believe that the requirement to obtain the required attest experience (500 hours when I went through) is critical in developing individuals who are competent and QUALIFIED to sign reports, and 500 is low. This aspect of public accountancy has undoubtedly the greatest relationship to public interest. In the case of taxation, the only stakeholder truly is the client. Bookkeeping likewise. However, individuals, investors and many stakeholders rely on the work of the attestation function to make many decisions. The attest function is the profession - all other services are subordinated to this function - or at best an ancillary offerings. Anyone can be a tax preparer via the IRS EA program, CTEC or by working at [redacted] - no degree or experience required. I am entering my 4th year of public practice, as well as beginning to fill a management function, and I am just beginning to feel comfortable with the idea of possibly signing a simple report, and I am very competent. I think the profession needs to move more to a CFA type model, where there are multiple qualifying exams with interim experience requirements totaling 5 years prior to earning the designation. There could also be a tax route to a CPA licenses, but at the very least this pathway should require the completion of at least two years in attest services, subsequent to which a specialization pathway in tax would be

Licensed CPA – 0 to 3 years – Authorized for Attest Services – 133 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
	available, but still no A licenses unless the full 5 years of experience in audit was obtained. This experience would make tax folks more competent in their other duties as well, and a more competent body of professionals as a whole. If the process was longer it would keep people from jumping ship after 13 months.
31	I am just now beginning to complete Attest (Review's primarily) engagements. Therefore, I am unable to speak comprehensively regarding the requirement. / / That being said, keeping my CPA up and current, with CA, requires a high level of commitment. / / I agree with CBA that it is more the act of willingness, to meet the commitment, which separates a good CPA from others who do not prioritize the CE aspects of being a CA CPA. / / I am a licensed in 2 states. CA is signficantly more difficult to maintain my licensure.
32	I believe it is necessary to have more hours to obtain the attest experience. It separates public accounting experience vs. regular experience.
33	I believe that 500 hours does not provide enough experience to have the competency to run an attest engagement without the supervision of someone with much more experience. The hours requirement should be increased.
34	I believe that it is imperative that the attest requirement remains intact. I don't see how the general requirement is sufficient for an individual to sign audit reports without the knowledge and experience of performing actual attest engagements and such requirement holds those accountable for signing off on the designated individual. I think the elimination of the attest experience requirements may ultimately result in the increase of the number of complaints towards CPAs signing on attest engagements.
35	I believe that minimum should be raised to 750 hours.
36	I believe that the attest experience is necessary to sign reports containing an opinion. Opinions are based on experience.
37	I believe that the attest experience requirement taught me a lot about accounting and should absolutely be continued as a requirement for all licensees.
38	I believe the attest experience is critical for CPA licensure. There are other designations, like EA or CTEC, if you just want to be a tax preparer.
39	I believe the attest experience requirement should be made more rigorous because I felt that 500 hours was not enough for me to feel competent signing attest engagements. The attest experience requirement should be at least one year of full time audit experience.
40	I believe the attest experience was vital to my understanding of attest engagements and should continue to be a requirement for individuals who can sign reports. If any changes are made I believe the experience required to sign reports should be increased.
41	I believe the CBA need to add more restriction on the attest requirement.
42	I believe the CBA Should keep the requirement of having applicants maintain their attest experience through a CPA firm. Currently I believe there is an option for a candidate to work under a CPA to obtain their required experience. I don't believe a candidate can gain the necessary skills while working in a private firm under a CPA rather than actually working at a public accounting firm.
43	I believe the current requirement hours requirement is insufficient. I was only required to have 500 hour. I actually had a significantly greater number of hours and broader experience than

Licensed CPA – 0 to 3 years – Authorized for Attest Services – 133 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
	required. The low hours and minimal requirements gives the attest to persons with limited knowledge of attest engagements the ability to issue auditor's reports. Were it not for individual firm requirements which are far more stringent, more issues that could discredit the profession would arise.
44	I believe there should be an increase in required attest hours with a specific hour requirement for planning, performance and financial statement preparation.
45	I don't care for how the public accounting industry runs itself (i.e long hours, over working staff, general sense of arrogance Big 4 thinks it deserves). Its the way the partners have chosen to manage their firms. I have no plans of ever doing attest again, but I did a year and half in that area and wanted my license to reflect that.
46	I don't think that the completion of the attest expense requirement for the CPA in and of itself made me able to perform my job function. I think that it is a good requirement but each firm is different and everyone's experience is different.
47	I feel that if the measure of the attest experience is to state that an individual is truly competent to sign off on an engagement then the hours should be raised. It isn't hard to obtain in public accounting and 500 hours doesn't seem to be enough to provide a core competency. Many staff will obtain 500 hours their first year, but that doesn't mean a first year should be signing off on reports.
48	I fulfilled the attest requirement after 2 years of working in public accounting. At that point I did not have enough overall experience to be able to sign off on any reports on behalf of my firm.
49	I had a CPA license from another state where I previously resided. The requirements here are unnecessary, duplicative and meaningless. What a terrible state in which to do business! Lousy processes beget lousy professionals.
50	I had extensive experience in another state prior to licensure in California.
51	I have a unique experience of coming into the attest side from initially a financial statement user perspective (lending) and then a preparer perspective (consulting) for full GAAP financials. So I had significant overall accounting experience before beginning the process. / / In particular, I did well on the examination and in my accounting classes and had significant prior experience. I still found it INCREDIBLY useful to learn on the job through actual practical experience to get my attest hours. / / Similarly, I look at staff who have the accounting credits (educational) along with CPA exam scores, and am struck that the attest experience is substantially different from their past experience. Audit evidence, audit support, audit planning, workpaper documentation etc. / / I also have had the experience of working in government being audited by internal government auditors without the attest experience. This showed me that poorly planned audits, with poorly defined scope, and requirements that don't lead to an outcome can actually undermine the public perception of value, quality and importance of what auditors do. / / We play a very important role in the accounting process. By maintaining high standards of professionalism that clarity around what we do is enhanced. Part of that professionalism comes from experience, just as it does in many other professions, from carpentry to being a doctor. / / I would strongly oppose efforts to eliminate the attest hour requirements for CPA's.
52	I have licenses in another state, and there is not a separate attest need, as there is only one type of license given. If someone has a CPA license and no attest experience, I do not feel that is a big

Licensed CPA – 0 to 3 years – Authorized for Attest Services – 133 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
	concern, as everything is resolved when that CPA has to go through peer review whether as a sole proprietor or as an employee.
53	I have received tremendous knowledge from having to comply with the attest experience requirement. Auditing the businesses and pulling together the information for the financial statements and notes to the financial statements were important to fully understand all of the components that make up the business entity. / / I don't believe that a person passing their exam and completing bank reconciliations for a year should qualify them to become a CPA. I have seen this happen.
54	I moved from Texas and from a position where I performed attest work to a position where I do not. I applied for a reciprocal license. The application process was painful. Originally I did not fully understand why there were two types of licenses so I applied for the attest license because that would be the most similar to the Texas license I have. It took an inordinate amount of time to complete the license application process and afterwards I was not any more or less qualified than I was previously.
55	I obtained the attest experience requirement though I no longer work in public accounting. The mid-size, local (SF) firm I worked for gave me more than enough audit hours to qualify, but I've heard from friends that they've had nightmares working with some of the bigger firms which would hold back first- and second-year staff in an attempt to keep them from acquiring the needed experience. I don't have first hand experience with that behavior from partners/managers but I think that's a totally dishonorable act by big firms.
56	I personally believe that the 500 hours attest experience is too short if we aim for quality attest work.
57	I recently reciprocated licensure through the state [redacted] and I am not aware of such requirements in other states such as this in CA. All candidates pass the exam and are well aware of their liability in regards to attest services performed, offered, etc. This additional requirement further hampers CPAs who might otherwise open their own practice etc. due to the fact they cant perform attest services. Its counterintuitive to think that the CBA knows better than the AICPA or NASBA for that matter. The fact is if we put such value in the CPA exam, then let that be the mark of licensure not some extraneous CA burden added to an already painful licensing process.
58	I started my career in public accounting and despite the long hours and stressful deadlines I would not trade this experience for the world. The technical and soft skill training I received in public accounting has given me many opportunities. Public accounting taught me how to tackle difficult problems and work with many different people. / / I now work in an accouting management level position in the biotech industry and I can definitely tell a difference between someone who has a public accounting background versus someone that does not. In order to maintain the reputation of the CPA license, I believe attest experience is integral.
59	I switched from a larger firm's Audit department to a smaller Tax firm. From what I have seen from the Tax firm, we still complete Review and Compilations. The previous Attest experience has assisted a lot in that area. I don't belive Audit Continuing Educations really give the best Attest training.
60	I think attest experience should be beefed up. I felt like I knew very little when I received my license.

Licensed CPA – 0 to 3 years – Authorized for Attest Services – 133 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
61	I think having solely 500 hours attest experience would not qualify one to sign attest reports. If we want to have a requirement to put some difference between CPA's who have attest experience and the ones who don't I believe we should have stronger requirements. In other hand there are so many states like New York which do not have such a requirement and it seems they are doing absolutely fine. So, we should really re-consider the rational of having such a requirement. Is it necessary? what advantages would it add to CPA society in the state?
62	I think it makes sense to maintain the attest requirement. Passing an exam is a different ball game from gaining practical knowledge. It also helps to protect the licensees from unnecessary expose to risk by requiring them to obtain a level of practical experience before license is issued. Signing an audit report is a big deal and should not be undertaken by a ruckie.
63	I think that having a certain level of experience in the attest area is important in terms of being eligible to sign reports. The public deserves to have people that have experience signing reports
64	I think that the CBA should maintain the current attest experience or modify it to be even more difficult. Being able to sign on attest engagements is a large responsibility that should not be easily obtained.
65	I think that the number of hours should be increased from 500 to 2000. The number of deficient audits have been increasing over the years, including in the area's of employee benefit plans in California. I do not believe that 500 hours is sufficient enough for signers to understand the entire audit process. Having more experience hours can mitigate and hopefully reduce deficient audits in the future.
66	I think that there is a very large difference in quality of work and analysis that a CPA who receives attest experience has compared to a CPA who does not receive their attest experience. I have noticed even in my firm, that the employees obtain a great deal of knowledge and ability on harder jobs after completing the attest experience. I think attest work requires higher attention to detail and ability. I feel that if you are going to have an attest license, you really need that experience in order to gain an understanding and competence in the field.
67	I think the attest experience requirement should be INCREASED significantly before professionals are allowed to sign an attest report, in particular an audit report. The auditing and accounting standards are rigorous, and 500 hours of experience are no where near sufficient to give someone a good basis for signing an attest report. I think 5,000 hours would be somewhat better, but likely more than that needed.
68	I think the attest experience should be supplemented (whether reduced or modified) with report writing, which is a critical part of services performed.
69	I think the current requirment of 500 hours is reasonable and not so difficult to achieve. It would be better to have certain minimum period of attestation practice after passing the CPA exam, say one or two years, so that such requirement can be fullfilled under the normal public firm environment.
70	I think the experience is necessary to be able to sign attest reports and support the public markets; however, when auditing firms who sign hours for attest licenses, should stick strictly with the rules of the licensing requirements. At my firm, they require at least 1000 hours before they will sign for the attest licensing requirement stating that their policy is based on audit results and questioning if someone with 500 attest hours truly is ready to sign an audit opinion.

Licensed CPA – 0 to 3 years – Authorized for Attest Services – 133 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
71	I transferred as a CPA from [redacted]. The state of [redacted] allows two separate CPA licenses, a signing and non-signing license. California may wish to consider something of that sort of optional license to allow for attest experience. I think California should allow individuals to receive their CPA without the attest experience, but should require the attest experience for anyone signing audit reports.
72	I was a licensed CPA in another state for over 8 years, noting I performed attestation work for 7 of those 8 years. However, I had to complete the attestation application in CPA even though I had been practicing as a CPA for years before moving to California. This required that I contact a previous employer to complete the attestation portion of the application since I was starting a new job when I moved out to CA. I feel that the years of experience as a practicing CPA in another state should be considered as part of the application process - it was like I had to start from scratch when I applied in CA.
73	I would defiantly recommend to have the attest experience for the people who will be dealing with Financial Statements.
74	I would increase the hour requirement very significantly. Other designations (e.g. ACCA) require multiple years. I would probably follow that.
75	I wouldn't vote for something that makes it easier to obtain the license I currently hold and don't think it would be in the best interest of the profession or current CPA's to make it easier to obtain the license.
76	If any change is made, I would say it should be to increase the attest experience required
77	In my experience, actual attest/audit experience offers a different caliber candidate when compared to those with various degrees/credentials. Focus needs to be directed at the attest experience requirement, rather than college units, degrees, credentials, etc.
78	In my opinion, I believe the CBA should increase the hours of attest experience to over 500 hours. From my experience there is alot to learn and I believe 500 hours is the minimum that an licensee should complete to sign attest engagements.
79	In my opinion, the attest requirement pushed me to better myself as a professional and grow my confidence and knowledge as a CPA. My CPA application actually was pulled for review by the board, and because of the attest requirement I was confident that I had earned my license and was competent in my profession. One of the reasons the attest requirement is vitally important in my eyes is because it takes time! All the peers that I know who did not fulfill the attest requirement were shaky and unsure of themselves as professionals. The time it takes to fulfill the attest requirement doubles as a "holding tank" while new professionals get their bearings and obtain experience. In addition, I think the attest requirement requires new professionals to apply logic and critical thinking that a professional who only prepares tax returns will never face. Attest engagements, particularly audit, are rarely anyone's favorite. But I really believe that those who never experience them miss a lot as a professional. Simply put, the attest requirement is a "tempering" process for new professionals. The title "CPA" should mean something, and the value of the attest requirement should not be underestimated in preparing new professionals for their careers.
80	In order for my employer accounting firm to sign the 500 hour form, I had actually worked over 5,433 total hours on attest engagements over the course of 3 years. So would say this was a very difficult requirement. I would also add that 3 years working on attest engagements is not nearly

Licensed CPA – 0 to 3 years – Authorized for Attest Services – 133 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
	enough for me to be comfortable and knowledgeable enough to sign off on financial statements. I would expect to need another 10 years before that is a possibility.
81	In the office I worked in when I received my license, we only did one audit and three reviews. I was fortunate enough to have audit experience prior to be hired in that office, so I was assigned to the attest engagements. Other staff in that office, who are currently working on passing the CPA exam, are struggling to get the attest hours in that firm. / / The firm I am currently working for performs one review and no audits. The candidate in that office will struggle to get their hours. / / All that said, it's probably a good thing that CPA's have experience in attest engagements before being able to sign off on them. It's frustrating for the candidates that would like to be able to offer full service accounting to clients in the future, but can't get the needed hours. Perhaps a simpler exam to prove adequate knowledge of attest engagements would suffice in place of hours? Just a thought...
82	Increase the difficulty of becoming a CPA. Removing the attest requirement makes the CPA license easier to obtain, which has the effect of diminishing its value. The CBA already allows a non attest pathway, which is indistinguishable to the general public. The alternate pathway already practically guarantees a license for someone who simply keeps a low level accounting job for a few years.
83	Increase the number of hours for the attest experience requirement. I believe it is currently too easily.
84	Individuals do not posses the competencies to sign attestation reports of any type without several years of experience without presenting significant risk to themselves, their clients, or the firm under which they practice. A CPA should have a minimum of 5 years of experience before considering signing any such reports, and given that most firms will not allow anyone below the senior manager level (which the earliest I've ever heard of anyone achieving was 5.5 years, but generally 7-10 years exp), individuals should be required to obtain 5+ years experience to be qualified to sign reports.
85	It is quite possible that 500 hours is not nearly enough time to develop the skills level to sign reports.
86	It should absolutely be maintained. I believe all CPAs should be required to complete the attest experience, otherwise you can just work for a CPA, do no real accounting, and still get your license. That is a joke.
87	It should match all other states. If you can get licensed in another state, that should qualify you to become licensed in CA. You should not need extra qualifications just for the state of CA. 1 year of experience is the standard and is satisfactory.
88	it would be more helpful if the CPA could choose to specialize in a particular practice area. If that were true, the time studying for the certification would be significantly more relevant - and helpful in practice.
89	It's a ground for being too subjective on the person signing the attest experience. The rules on the supervisor signing the attest experience should be clearly defined - such as the timeline & well defined work that are considered as Audit hours. These rules should be clear to the applicant as well. We need to minimize the supervisor's "abuse of power " and not place our career's future solely at their mercy.
90	keep requirement
91	Maintaining the CPA attest experience requirement adds an additional cost or burden to become a CPA. The individuals who most benefit economically from such an arrangement, or one that adds

Licensed CPA – 0 to 3 years – Authorized for Attest Services – 133 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
	additional requirements, are current practicing CPA's. / / While adding more experience requirements may help make one more competent to sign attest reports, it creates additional costs to investors and individuals. It's possible, however, that there are individuals who are very familiar with auditing and experienced enough to give a reasonable opinion on a set of financial statements without holding a CPA license. Such individuals cannot practice accounting do to the increased barrier to becoming a CPA. On the other hand, others may hold a CPA certificate but not be able to competently give a reasonable and appropriate audit opinion. Individuals and entities in either case might be best served by relying on the reputation of the audit firm, and not upon the CPA license they may or may not hold.
92	Match the requirements of the rest of the states in the country. Do not have unique requirements just cause you are California.
93	Min experience should be increased to more than one year. At least 3, maybe even as high as 5.
94	More experience requirements, too easy to obtain
95	My firm required 1000 hours of attest experience, which greatly exceeds CBA requirements. / / The firm justified this by maintaining a stance that it was based on Quality Control. I greatly disagreed with the firms position and it is my professional opinion that the firm maintained this position to supress salaries, and reduce turnover. The approach maintained by the firm in my opinion is grossly unethical. / / There is a conflict of interest between the firm and the professionals working towards earning the necessary 500 hours. The CBA allowing firms to maintain their own attestation requirements is discouraging as it proves that the CBA condones this unethical practice. / / I hope that the CBA clarifies thier stance regarding this issue.
96	My thinking is that the hours requirement should be 2,000. Or, at least, 1,000.
97	NA
98	None at this time.
99	One thing that I would like to suggest is the scope of attest experience required by each candidate. In public accounting firms, for example, audits and tax are separate practices, where all tax related review and test work are normally performed by tax team instead of audit team. With that being said, it brings a bit more difficulty for people in audit practice to gain sufficient attest experience in tax area when they are trying to obtain Form E license. Therefore, I would like to suggest the Board consider some changes on such requirement.
100	Please maintain current attest experience requirements. At my accounting firm in California, only audit partners sign attest reports, and I am not the partner yet. I am a CA CPA with authorization to sign attest reports and would be a candidate for a partner.
101	Please provide any additional comments you may have regarding the attest experience requirement.
102	Raise the bar. Higher entry level standard would improve overall audit quality.
103	Recommend increasing necessary hours of attest experience required to receive attest authorization. / / I worked as an auditor for a CPA firm to meet attest experience requirement. Most time spent in first two years is on repetitive entry level tasks. Such limited experience does not provide enough knowledge or understanding of to fully grasp and appreciate the duty imposed upon the practitioner who signs attest reports.
104	Requirement is too loose. Given that the charge hour goal for a staff at a public accounting firm is 1500+ hours, the requirement should be at least 1500 hours.

Licensed CPA – 0 to 3 years – Authorized for Attest Services – 133 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
105	Should increase number of hours / add 1 year of experience to the existing requirement / require experience in preparation of financial statements and all significant areas of audit work paper prep.
106	Since leaving public accounting I've encountered quite a few CPA's who lack the attest experience component. They never worked in public accounting. Generally my opinion of them is that they are less qualified than a CPA who has had attest experience for almost any task. / / If I'm hiring a CPA I ask if they've worked in public and I will differentiate between candidates who have a license but have not worked in public vs. their more qualified counterparts who do have attest experience. / / The CPA exam is a great qualifier and a significant hurdle, but attest experience is what mints a competent CPA. / / I consider those with attest to be on a higher tier than those without.
107	Some of the experience requirements were hard for me to obtain as I primarily work on asset management jobs which differ significantly from the "typical" audit. For example, revenue recognition is often not a significant risk and we rarely deal with inventory.
108	The attest experience is absolutely important for a licensed professional to have when performing audits. Those who have this experience should be distinguished as such, because of the sensitivity and expertise the type of work calls for. Further, I believe the examination and path toward attaining the attest designation should be more difficult and stringent because of the audit environment and need for well-qualified personnel. This experience has made me much more qualified to do my work.
109	The attest experience requirement for licensure should be maintained, if not increased from 500 hours to 1,000 hours. Most staff that comes through to obtain the hours needed to fulfill the requirement barely know the material, and barely understand what they are doing until maybe two years of attest experience; even then it is not a guarantee. This observation applies to those individuals who have passed the exam; I've seen plenty who fell in that category. It's disheartening to see this. / / Removing the experience requirement would lower the standards for licensure, and in the long run, it would bring down the profession.
110	The attest experience requirement is good but maybe the attest experience requirement should require more years of experience auditing hours etc. at a public accounting firm.
111	The attest experience requirement is incredibly important for candidates to gain the business understanding of the CPA Exam content. I believe the 500 hours is an adequate requirement for the attestation hours.
112	The attest experience requirement is valuable because the practice of public accounting frequently requires the use of judgment while providing accounting services. Without sufficient experience, CPAs are more likely to lack the necessary experience and exposure to make those judgment calls. For that reason, it is my opinion that the CBA should maintain the attest experience requirement.
113	The attest experience requirement should be maintained because it takes time to gain the knowledge required to sign reports on attestation engagements. This knowledge cannot be obtained just by passing the CPA exam.
114	The California Ethics exam is much more difficult than the AICPA Ethics exam. / / All states should be required to take the SAME Ethics exam. They all take the SAME CPA exam. / / Pick one (or use the AICPA Ethics Exam).

Licensed CPA – 0 to 3 years – Authorized for Attest Services – 133 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
115	The CBA must maintain the attest experience requirement for candidates to truly learn and be competent at issuing attest reports. There are a lot to know and even seasoned CPA's, especially the ones practicing for years are not current on their knowledge regarding changes to reporting.
116	The CBA should consider increasing the experience and hours required to receive an attest license.
117	The CBA should consider modifying the Attest requirement, depending on the pathway or career path that the CPA is looking into. I think its important that CPA's have knowledge and experience on Attest engagements but at the same time I realize how hard it is to get that kind of experience.
118	The CBA should increase the hours for attest experience. In addition, CBA should not only base on the hours or employers opinion. The CBA should also review each of the candidates' workpaper.
119	the CPAs who didn't obtain the attest experience requirement do not seem to have the level of competence. It does not appear that they care what they do. Since getting the license was much flexible and somehow easy... No challenge, no excellence performance
120	The current 500 hour requirement is too low, and does not include any provision that the applicant gain his/her experience on more than one client. The most effective modification to the requirement would be to require attest experience on no less than three significantly different attest engagement.
121	The Current attest experience, in my opinion is fairly easy to obtain when you have worked for a small public accounting firm where you easily gets exposed to all aspects of the engagement very early in your career.
122	The current requirement is too low (in public accounting, candidates can obtain experience in just a few years). California CPAs should have more hands on experience under the supervision of other CPAs. I've worked with too many CPAs who passed the exams, have the education units, but are too inexperienced to conduct high quality audits. I highly recommend increasing the experience requirements to ensure that a license is not merely a title.
123	The individual with signing authority at most CPA firms, especially larger firms, is going to be an experienced partner. Peer review and continuing education, rather than the attest requirement, would be a more effective tool to ensure competence at that level (given many experienced partners are long removed from licensing). In my view, for less experienced staff, the requirement is mostly an opportunity for them to demonstrate the breadth of their audit experience, given the character of experience needed to satisfy the requirement. / / One significant issue I've observed is that different firms seem to hold staff to different standards when evaluating whether they meet the attest experience requirement. Some firms seem to have established their own requirements that are significantly more burdonsome than than others, requiring applicants to have many more hours of experience and experience in areas that are clearly not necessary according to the CBA's criteria. They serve to unfairly bar qualified applicants who have experience in the whole audit and in financial statement preparation. Other firms seem quite willing to sign off of these forms right when a licensee gets to 500 hours, even if they do not seem to have the requisite experience. If the attest requirement is maintained, there needs to be better outreach to firms about what exactly constitutes qualifying experience.
124	The paper work associated with it is the problem. I certainly think that you need to have the experience in order to gain the license, but I think the CBA needs to reduce the paper work burden. If a firm attests that the individual worked that many hours, I think that should be sufficient.
125	The requirement is important to keeping the competency and reputation of our profession.

Licensed CPA – 0 to 3 years – Authorized for Attest Services – 133 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
126	The value of the license comes from our ability to sign off on reports. I feel like a general experience requirement diminishes the value of the designation.
127	There is increasing complexities in performing attest engagements. I think the attest experience requirement should be more difficult to obtain.
128	There is only so much you can learn from a book. Having actual experience doing the work makes a world of difference.
129	There seemed to be some confusion by those signing the attest license as to the actual experience required. Some clarification along with the attestation forms would be good so that we could provide it to them.
130	There should be no easy route to obtaining a CPA .. I am also a chartered accountant and that has a much more rigid and extensive experience requirement. Along with the examination requirements I was required to complete a three year training contract with a public accounting firm to qualify as a CA. Under the attest CPAs requirements, 500 hours are sufficient. I personally do not feel that 500 hours is a sufficient level of experience to train people to be highly skilled professionals.
131	There's tremendous public trust placed upon our profession. While CPAs perform wide variety of tasks, audit carries the most impact. Attest services adhere to complex standards and without practical experience I don't see how one can obtain proficiency.
132	TO AVOID POTENTIAL CONFLICTS OF INTEREST, THE 500 HOUR ATTESTATION EXPERIENCE SHOULD BE OBTAINED FROM ANOTHER INDEPENDENT CPA FIRM RATHER THAN FROM YOUR CURRENT EMPLOYER OR EX-EMPLOYER. THERE IS A POTENTIAL CONFLICT OF INTEREST THAT COULD BENEFIT THE EMPLOYER IF YOU ARE CURRENTLY WORKING FOR THAT EMPLOYER OR DETRIMENTAL TO THE CANDIDATE IF YOU ARE NO LONGER WORKING FOR THAT EMPLOYER. IN THE LATTER CASE, THE EMPLOYER MAY NOT BE WILLING TO LOOK INTO YOUR WORK EXPERIENCE RECORDS POSSIBLY BECAUSE NOW YOU MAY BOTH BE IN COMPETITION.
133	When I think back to the day that I received my license and retrospectively try to evaluate my competence and capabilities, it's difficult. At the time, I probably would have overestimated my competence and capabilities. The same most likely would hold true for the position I am in now. If I were to try to evaluate my current level of competence and capability, through the eyes of myself with 4 more years of experience, I would probably say that I, again, overestimated my competence and capabilities. / / I think to achieve the goal the California Board of Accountancy is trying to reach, the number of experience hours needs to be raised, significantly. / / I believe due to the various levels of complexity in accounting it is difficult to draw a line in the sand that adequately differentiates individuals based on hours of experience. For example: An accountant could work for a small regional firm that specializes in performing audits of only one specific type of company and have 10,000 hours of attest experience navigating the same accounting issue time and time again. / / At the same time, an accountant could work for another firm that has a diverse client base, they could be exposed to a number of complex and different issues, and only have 5,000 hours of experience. I personally, would feel more comfortable holding a report signed by the person with less yet more diverse experience. Would I feel as comfortable as I think I'm supposed to? Probably not. / / If I were to put myself in the shoes of an investor, banker, or business owner, would I feel comfort that I am supposed to holding an audit report signed by someone with 500, 1000, or even 2000 hours of attest experience? I don't think so. / / They say it takes 10,000 hours to achieve mastery in a field. I think that if the CBA wants to differentiate someone who should be qualified to

Licensed CPA – 0 to 3 years – Authorized for Attest Services – 133 Comments **Please provide any additional comments you may have regarding the attest experience requirement.**	
	sign an attest report from someone who holds a general license (which is by no means an easy feat) the experience requirement should be at least 10,000 hours. / / Most of the audit in-charges in my peer group currently hold an attest license. None of us have ever signed a report, and I strongly believe it should stay that way until we have the experience necessary to protect the public. / / The attest license should be reserved for accountants that have grown up in an established licensed firm, have serviced clients in a variety of industries (No less than 3), and have at least 5 years of attest experience. / / Fortunately I have had the opportunity to work for a few top 100 firms since graduating and the public has been protected from my overestimation of my own competence and capabilities thanks to what seems to be an endless review and quality control process. /

Feedback on Attest Experience Requirement – Not Authorized for Attest Services

Licensed CPA: 0 to 3 years – Not Authorized for Attest Services – 264 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
1	500 hours likely isn't enough time to be truly qualified to to sign off on attest engagements. I personally wouldn't be comfortable signing off on several types of audit tests due to complexity of testing, and I have over 3,500 hours of attest experience.
2	500 hours of attest experience does not protect the public. A new CPA that obtained licensure in the fastest amount of time possible is still not experienced or well practiced enough--in my opinion--to do a satisfactory job on an attest engagement. / / I think you could raise the hours and nothing would change for those deciding to stay within public accounting. However, those that leave to industry do not care so much about the attest requirement if they were not already qualified under their normal work experience to be licensed, period.
3	500 hours of experience is not enough for a professional license in attest.
4	A major limiting factor in my not applying for full CPA licensure was not being able to get a job in order to satisfy the audit experience requirement
5	After 8 years in Public accounting in [redacted] and extensive work on Audit Committees I should have the attest experience. The documentation involved was so onerous that it was almost impossible to provide the detailed information required. /
6	Again, I feel it is a valuable part of the learning experience for new CPAs. I do not think you should eliminate this and I do plan on obtaining the attest experience within the next year.
7	All CPAs should be required to have attest experience or none at all.
8	All of the material in study for the CPA exam refers to Attest as audit and review work. Yet, the experience must be only audit to count for attest experience. It was very confusing. I think an improvement would be to call it AUDIT experience, not Attest experience. Attest in this case took on a different meaning than the study material.
9	All public accounting firms should provide attest work in their firms so the new employees can learn and gain experience from it
10	Although I believe that attest experience is important, not everyone gets the chance to perform attestation work. The rigorous exam and cpe requirements should compensate for the attest experience.
11	Although I did not complete the attest experience, I firmly believe the public and the profession are best served by maintaining the attest requirement. At the same time, I also firmly believe in offering both attest and general CPA licenses. While accounting and financing professionals have a deeper appreciation of the value of attest services, when I recently announced my CPA license every one of my friends and family asked for tax advice rather asking about financial statements. This observation coupled with more frequent portrayals of CPAs as tax experts in mainstream television shows and movies appear to support the idea the public at large is not expecting all CPAs to audit financial statements.
12	Although I do not have any audit experience, I feel this is a specialized and high visible area that should require the 500 hours experience.
13	Although I do not plan to complete the attest experience due to time limitation with family and work demands, I value the attest experience. It would have helped me to look at things with a

Licensed CPA: 0 to 3 years – Not Authorized for Attest Services – 264 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
	different perspective. If anything, I think CBS not only should keep the attest experience requirement, it should actually expand it to require people to also obtain regular accounting experience as well. I have over ten years of accounting experience. From what I have noticed, I am shocked that many auditors are some what ignorant with regards to regular accounting functionality. I think for someone to have the authorization to sign reports on anything, they need to know a lot more than normal people. They cannot be ignorant about debits and credits and what categories correspond to what categories in a two sided entry.
14	Although I have taken a different route more specific in industry, I still believe the attestation requirement is valuable because it provides a broader and deeper understanding of the presentation of financials. I strongly believe if I had attest experience would give more maturity and confidence going in to a new job in industry to assessing top management ethics, financials control, internal controls, etc. As industry elements, we're still responsible for the preparation and reliability of financials and attest background adds value to clients and employers.
15	Another reason why I did not pursue the rest of the attest hours I needed was because the changing of the laws for education. I needed to have my license before the new laws went into effect, otherwise I would have to obtain more units from school to qualify for my license. I tried to get any experience under a licensed CPA at that point. If I had more time, I would of tried to find another auditing job to fulfill the 500 attest hour requirement.
16	Any service, let alone attest services, are subjected to tiered review within the respective organization. Organizations that specialize in these services would not have a 'junior' individual be the final review on a product that reflects the organizations standard of service, even if that person had met the 500 hours. Before such a report leaves an organization, it is usually reviewed by someone who may have attest hours in the thousands. / / Therefore the quality that this is meant to add is rather irrelevant.
17	As a CPA who specializes in tax, technology, and related consulting services, the attest requirement is an anachronistic holdout. While it's important to have baseline knowledge, having a foundation of experience in attestation has not been proven to me as a necessity to serve my clients.
18	As a CPA, I hold the profession in high regard, and so should the CBA. The attest experience requirements should be more robust. But the CBA should work with candidates and employers (especially Big 4) and inform them they may find out without the tax piece, they may not get the attest certification. I was really disappointed to get General and not Attest. And it was all [redacted] fault for not signing that one little piece of my experience, yet never giving me the opportunity for doing the work. I was blindsided.
19	As a licensed CPA in the state of [redacted], attest experience (500 hours) was not required to become licensed. I was able to perform attest services to clients whenever needed (however vary rarely). Unfortunately, this experience requirement hinders my future prospects of opening a full-time CPA firm in the state of California.
20	As a tax professional, it is very difficult to ask my firm to staff me on attest engagements when I have been hired to perform tax work. Most tax CPAs do not have this requirement. Although they might want to get experience in this area it is very difficult for them to obtain. This does not mean they are any less qualified than those that were able to obtain attest experience.

Licensed CPA: 0 to 3 years – Not Authorized for Attest Services – 264 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
21	As per my opinion, attest experience requirment should remain as it will ensure quality of service and trust of society on CPA, but it should be modified to accomodate more CPA with general experience and foreign experience.
22	Attest experience should not be only for accounting attest experience.
23	Attest experience sign-offs by current and/or previous public accounting firms are reluctant to sign-off on your attest experience due to (1) costs associated with reviewing candidates finished attest engagements; (2) difficultly in determining tasks performed when review is not contemporaneous; and (3) creates competition in the market by incentivizing more CPAs to potentially leave the firm due to their ability to sign-off on financial statements, thus potentially decreasing firm revenue and market share. / / CPA firms argue that the requirement is a method utilized to protect the overall public's reliance on the accuracy of financial statements and the competency level of the overseeing accountants. However, this is no longer the cause, as the attest experience requirement is how deterring potential auditors into tax practices and other accounting and/or finance related service offerings. And as a result, this is creating a smaller cartel of CPA audit practices controlling market prices and passing the additional cost onto consumers, as a result of limited market competition.
24	Attest knowledge and experience is satisfied by education and internship. / Therefore, secregation of licensure with A and G is nonsense. /
25	Attest services in US are very protocol/form driven, with protocols defined by the largest practitioners. That makes attest experience with a CPA firm more important to a CPA's career. However, the critical thinking and analysis required in attest services is not improved by the protocols. I believe the protocols are useful to CPA firms for risk mitigation, not nearly as useful for improving the quality of audits. That is why, despite numerous protocols and voluminous rules and oversight, the Big 4 continue to have issues with the PCAOB regarding audit quality. / /
26	Barriers of entry to positions in CPA Companies, reduce minorities opportunities to obtain attest experience.
27	Be able to show those interest in acquiring licensure and those who are inactive the value behind having attest experience. I do not believe that is clear (e.g. a Pros/Cons diagram of attest experience).
28	Because I haven't completed the attest experience I can't honestly address the value added from it. I will say that I would be willing to gain an attest designation if the experience requirement were not needed. An attest experience requirement is not needed if the quality of an attest engagement can be maintained without such attest experience requirement. Ways to maintain such quality could possibly be through proper testing, certification, and/or continuing education classes.
29	Being a CPA is not only for attestation function of a CPA. It entails a lot more functions like in taxation, management services, education, etc.
30	Cab should maintain attest experience requirement.
31	California's requirements should be identical to other states. The attest requirement adds little value, and raises questions whether a licensee is a CPA or a so-called "CPA lite." Is this really the best thing for our clientele, the profession, or our State?

Licensed CPA: 0 to 3 years – Not Authorized for Attest Services – 264 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
32	Can't comment on the attest experience requirement because I have the general license. However, I do feel that I have adequate knowledge and tools to attempt a financial audit after passing the financial and audit exams. (I have more than 10 years of governmental audit experience. The attest experience requirement gives others, people without the license, to question the general licensees. CPAs are required to acquire the knowledge needed for every audit whether financial audit or not. Let not allow others to question our professionalism.
33	CBA SHOULD GIVE INCENTIVES TO FIRMS THAT TAKE ON STUDENTS OR CPA FOR THE ATTEST EXPERIENCE REQUIREMENT. I HAVE A CPA LICENSE, BUT I CANNOT FIND A FIRM WHERE I CAN ACQUIRE THE ATTEST EXPERIENCE. I AM INTERESTED IN THE ATTEST EXPERIENCE BUT I HAVE NO WHERE TO GET THE REQUIRED EXPERIENCE THAT WILL ENABLE ME TO PERFORM ATTEST FUNCTIONS.
34	CBA should provide opportunity to Candidates to get attest experience . It should be made mandatory for the existing attesting practitioner to provide such experience may be at the minimum wage to the willing candidates.
35	Certainly the 500 hour requirement for an attest license is pointless. I happen to currently be working as an auditor and have come close to completing the 500 hour requirement. I can tell you that after 500 hours I am not qualified to sign off on an audit. The work requirement in general is pointless. After completing all of the education required to sit for the exam and then passing the exam one should be licensed. Attorneys don't have that requirement. Especially given the low level of pay in the profession the requirements should not be so extensive.
36	Completing the experience requirement was not my immediate intention since my employer does not provide attest services. I am undecided regarding completing the requirement in the long term. Ideally, I would like to complete the requirement for more career opportunities, however, that would most likely require a reduction in salary during that period of time. I obtained my CPA while at my current position, but pursued a license to provide me more opportunities in the future.
37	Consider whether the number of hours required to be eligible for an attest license are too few. Essentially the current threshold is the level of an experienced staff or new senior accountant at a public accounting firm. If the goal of the attest license is to allow a holder to sign a report, is the experienced staff or new senior really qualified to do so? / / Perhaps the quantitative threshold (number of hours) should be increased to reflect 5+ years of attest experience (8,000+ hours assuming a 1,600 attest hours a year.) And a qualitative factor should be relied on as well such as an endorsement by the individual signing for the hours or firm sponsoring the candidate. /
38	CPA are most closely associated with tax and audit. Removing the attest experience requirement would seem to indicate a desire to change the perception of CPAs. However, I think the change engendered by removing the attest requirement would be for the worse.
39	CPAs who have extensive corporate accounting/internal audit and or financial reporting experience have real life knowledge of the inner workings of business and financial audits that should qualify for Attest Experience.
40	Creating attest/non-attest CPA licenses is unnecessary. I can think of very few instances where a CPA would be at a high enough level to be signing an attest report without having gained sufficient experience performing attest engagements.

Licensed CPA: 0 to 3 years – Not Authorized for Attest Services – 264 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
41	Currently inactive member.
42	Currently, I have 40 professional accountants both with attestation experience and without attestation experience. Of those 30% are CPA, those individuals generally excel over about 50% of the non-CPA designated; however, of the CPA designees, the top performers are an even split between those with attestation experience and those without. I have another 10% that aspire to pass the CPA examination and 10% that are working on an MBA or MAcc. These individuals make up the other top performers and only 2 of these individuals have any attestation experience. Thus, my conclusion with this group and other groups I have managed, the individual is the key, not necessarily the experience. Experience is extremely important, but working in Fortune 500 companies can provide many individuals with as good or better experience for their individual development and career advancement.
43	Currently, the CPA firms do not properly regulate the licensure forms that are being submitted by licensee, the managers who sign off on these forms are so busy that they sometimes do not actually validate if the licensee knew what they have actually performing when documenting the hours spent on the forms. / / There needs to be more direction and supervision when completing that form.
44	Despite my (Big 4) firm having a program that staffed IT Auditors in a "Financial Statement Auditor" role during part of the year, it was apparent early on that it would be difficult to obtain experience in every area of the worksheet for substantiation of qualifying experience required for getting the attest experience requirement signed off. My firm may have been imposing a more detailed requirement than what is technically required by the CBA, but it was certainly more involved than just obtaining a certain number of hours. If I were not in IT audit, it would certainly have been more feasible. As it was, I got 76% of the way there with hours, but was not going to be able to get exposure to each area required for sign off with the limited opportunities I had working around my IT audit responsibilities. In the end, I would have appreciated the extra experience, but it would be very unlikely that would ever have had a need to sign off on an attest engagement. I am in an Internal Audit function now with a public company, so being able to perform attest functions would be wasted on me.
45	Ensure that CPAs who sign off on attest reports show that they consistently work on given types of engagements and thus are informed and knowledgeable of the nature of the engagement. For instance, someone who signs off on real estate audits should normally be in the habit of working on such engagements and should show that during the year he or she completed a certain amount of CPE related to the real estate industry. For signers who are embarking into new engagements in industries with which they're not overly familiar, they should should that during the year they completed a proportionately larger amount of CPE related to the given industry than for an industry about which they are already quite knowledgeable. I cannot say what the ideal threshold would be for the quantity of CPE - but I would stress that the CPE be useful and relevant.
46	Even though, full-filling attestation requirment is important to our career, but finding a job in auditing area is much harder than in taxation.
47	For many CPAs coming onto the scene, their current firms do not perform audits, these people would have to find work outside of their current employer to complete their hours. I think it should still be an option to go that route or not.

Licensed CPA: 0 to 3 years – Not Authorized for Attest Services – 264 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
48	For people in rural areas, the service is helpful, but the experience opportunity is limited. Less required time, even if passing another test is the caveat, would be another path.
49	For People whose exployers do not provide attest services, we hope some internal audit and continuous education courses could make up some experience requirement. Actually, those attest experience will benefit our critical thinking skills and improve our working skills a lot.
50	For tax professionals, it is difficult to obtain attest experience because by us working on the engagements, we are essentially taking work away from accountants who normally work on attest engagements in order for us to obtain the experience.It would be ideal if the attest experience requirement were eliminated or at least modified so that each person has a chance to obtain the experience requirement.
51	For those who perform attest services, the license renewal requirements (such as peer review, professional education on auditing) are sufficient to keep the quality of services up to professional standard. Not all employment would allow a CPA to gain attest experience. CPAs should be provided alternate ways to obtain the knowledge necessary to perform attest services, for example , through continuous professional education.
52	From the consumer's perspective, the problem is that most other states do not require attest experience. In this global economy it is important that consistency be maintained between states so that CPA's can cross state lines without impunity. Therefore, I am in favor of eliminating the requirement because CPA's are exposed to a wide variety of professional experience, some of which will undoubtedly include attest experience. / / Although I have the attest experience hours, the CPA I worked under passed away and I was not able to get him to "sign off" from the other side. I would like to have the attest certification, I know that I earned it. So, for me personally, I would prefer that the requirement be eliminated.
53	Gaining attest experience is hard to come by if you work in the Private and Government sector. And it seems that public accounting firms either recruit from recent college graduates or CPAs with public experience. / / I hope the California Board of Accountancy consider implementing a rigorous education and exam requirements for non-attest CPAs to have an opportunity to get the attestation license.
54	General Experience for the first two years and make it easier to get experience for CPA with more than 2 years.
55	Given I do not have attest experience requirement to fulfill, I can not opinion upon the decision as I am unfamiliar with the requirements or process. Given my work in internal audit, having the experience would not provide any additional career advancement.
56	Half the CPA firms in the state are small CPA firms. Small CPA firms, in general, do not hire trainees. Also, due to massive overhauls and new rules implemented by accounting governing bodies over the past several years in an effort to revamp the profession after so many major scandals, small CPA firms are leaving the attest area of practice because accountability and oversight has become an unsustainable overhead. / If you don't believe this, ask yourself why are you conducting this survey? I'll tell you why: The accounting profession is beginning to realize that there will be a shortage of auditors if the current trend continues and they are now trying to balance two critical issues: How to continue to better serve the public while maintaining a level of competent auditors to accomplish this? / / When attorney licensure candidates pass the State Bar exam they are not required to gain experience before being issued an attorney license. This

Licensed CPA: 0 to 3 years – Not Authorized for Attest Services – 264 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
	is because the state Bar exam is difficult and passing the Bar exam in and of itself demonstrates competency in the profession. / The CPA exam is also difficult. Passing the CPA exam in and of itself also demonstrates competency in the profession. Granted, not all CPAs will enter attest practice, but not all attorneys will enter criminal practice either. But at least the door is open for those who desire to practice criminal law and small cases can lead to bigger cases as the attorney becomes adept lest the field find itself devoid of practitioners. / / When I passed the CPA exam all the rules were fresh in my mind. I could have taken on simple attest work and gone on to grow in a field that now appears to be shrinking. If the accounting profession is going to have an attest experience requirement, then CPAs should be required to provide a licensure candidate that experience. If the accounting profession will not mandate CPAs to provide attest experience to licensure candidates, then it should drop the attest experience requirement lest the field find itself devoid of practitioners. /
57	Hours of attest experience should be increased.
58	How about we change the attest experience requirement to something like the Massachusetts approach. CPAs without the attest experience get a "restricted" licence, much like our "G" licence. They can convert their licence to an unrestricted one by by completing prescribed CPE and submitting to a peer review.
59	I acquired my CPA license late in my career. I worked in Accounting for decades before going back to college and getting my BS/BA/Accounting degree. Only then could I study for and sit for the CPA exam. By then, I was over 50 years old. I was making too much income to work at a lower pay rate to earn the necessary attest hours. My non-attest CPA license has served me well since I acquired it. It would be nice to have the attest license, but I am happy with my non-attest license given my age and situation.
60	I agree that it is essential to receive additional training in order to provide the level of professional services needed on attest engagements; however, the requirement that accountants find employers who can (and do) provide the experience required is impractical. My employer performed only one audit per year and the more senior staff accountants worked on the engagements. I worked on a few review engagements, but it would have taken more than 10 years to receive the experience hours currently required. The employees with seniority had some opportunity to receive experience but these employees were not licensed and had not attempted any certification exams. / / If there was an option to receive the training from a source other than an employer, I would be willing to attend and pay for additional training courses. Perhaps peer reviewers could be encouraged to provide this type of training, followed by an extensive exam specific to attest work. I feel this would raise the level of skill with respect to many areas of the profession regardless of whether or not all candidates gain certification for attest engagements.
61	I am [redacted] years old // moved to CA // been a licensed CPA with Attest privileges since [redacted] - Due to [redacted] Merging with [redacted] // records dating before 1990 or so could not be found by [redacted] to communicate to the State of CA of my meeting the attest experience requirements. I suggest that for experienced CPA's that criteria be revised to solvew problems liek I had.
62	I am a 62 year old man and hold a CPA license type G, which does not allow me to even perform a compilation services. I worked as an accountant since I was 20 years old, and the last job I had

Licensed CPA: 0 to 3 years – Not Authorized for Attest Services – 264 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
	was an Area Accounting Manager with [redacted] insurance, a US corporation, and I was stationed in Athens, Greece. One of my responsibilities was to liaise with external auditors to complete the audit of financial statements and the filing of tax returns with various governments in the region. my question is: should this experience with a large corporation be enough to offer compilation services!. I believe it does.
63	I am a CPA in private industry so some of these questions did not apply. I do however want to continue to keep my license to be competitive in the industry in the event I am displaced in my current position.
64	I am a sole proprietor and it is nearly impossible to meet the attest requirements now. There should be a modified way to be able to get the experience requirement without needing a direct supervisor. Not all CPAs are employed by a large company. / / I have many friends who are CPAs that would gladly sign off on work that I perform, but none of them are able to be a "supervisor" for my sole proprietorship because of conflict of interest, plus the cost that I would incur by needing to employ them. / / Some modification of this requirement would be needed. / / I also think that a modification of the annual requirements would be good as if I had the attest license, I would only be performing Compilations and Reviews, I feel that Audits should be a step up in requirements.
65	I am an IRS Revenue Agent and auditing is my full time job. However, I would have to get permission from taxpayers to use their records and other information and submit them to CBA. In addition, we were told only C corp audits would be considered for attest experience qualifying hours.This was seen as too much a burden, so I opted for general experience.
66	I am doing my best to find an attestation firm which will fulfill my attest experience requirement for CPA licensure.
67	I am dual-licensed in another state that allows me to sign attest services. In that other state, I performed financial statement compilations, and limited audits. The CBA did not allow my compilation experience to count towards the attest experience; therefore, I was unable to qualify. I like the idea of the attest experience requirement, but feel that it should be expanded to included compilations as that seems to be a big part of attest work provided by sole-practitioner CPAs. Thanks.
68	I am glad that there is an option to get a license without having to have attest experience. Many accountants have no interest in attest engagements, and having this experience is hard to get if you do not work in a Big 4 firm.
69	I AM HAPPY WITH THE "G" CPA LICENSE THAT I HAVE. IT WAS MY GOAL TO OBTAIN THE CPA LICENSE. IF I HAD BEEN WORKING FOR A CPA WHO PERFOMED ATTEST WORK, AND I HAD AN OPPORTUNITY TO FULFILL THE 500 HOUR ATTEST EXPERIENCE REQUIREMENT, I WOULD HAVE BEEN INTERESTED IN DOING THAT. BUT IT WAS DIFFICULT ENOUGH FINDING A CPA TO WORK UNDER, BEING 57 YEARS OF AGE, WHEN I PASSED THE CPA EXAM. I BELIEVE THAT HAVING THE "G" LICENSE AND THE "A" LICENSE IS GOOD, AS LONG AS "G" LICENSEES ARE NEVER MADE TO FEEL LIKE 2ND CLASS CPAS.
70	I am not sure I can get my attest experience requirement in the next five years but I want to. The problem is my practice is such that I would not have time to sacrifice for the time it would take to get the remaining experience. So "Not sure" should be an addition to the next to last question.

Licensed CPA: 0 to 3 years – Not Authorized for Attest Services – 264 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
71	I am not sure what I will be doing in five years, but am open to completing the attest experience requirement. It was my original goal but it was not available to me at the time from my previous employment with the Federal Government.
72	I appreciate that CBA provides the choice between attest or non-attest for license. It was important for me to achieve the personal goal of becoming a CPA, but did/do not wish to perform attest. Some states require attest which would have meant changing jobs (to one paying lower wages) or working a second job to achieve the attest experience hours. I like that I have the option in the future to gain attest experience and appy for change in license status, but am able to maintain CPA certification and status professionally.
73	I believe California is the only state that requires attest experience.
74	I believe in the goals and intention of having the attest experience requirement, but I think it is not fair that most older accountants who were licensed way back and are still practicing attest services were not put through such rigorous process and requirements.
75	I believe it the attest experience should be eliminated unless there is a program to allow candidates to get qualifying hands on experience. Too often potential employers will demand 3-5 years of experience without wanting to train someone new in the profession. Without a program allowing caditdates go get hands on experience, candidates are getting punished for something that is beyond their control.
76	I believe my employer also has the desire to provide the required experience hours but is frustrated by the difficulty in obtaining the amount of clients needed to accomplish this.
77	I believe that attest services would not be offered unless the CPA was competent (this is part of the training to become a CPA and that you must be competent to provide relevant service to the public) in that area so the attest requirement is superfluous and causes more questions than provide assurance. I liken this to a Physician who is licensed but can only pre-screen patients (primary care).
78	I believe that the attest experience requirement should be eliminated as not all states require this. /
79	I believe that there is a barrier of entry in obtaining attest experience as - if one is unable to get a Job with an A grade CPA – one will never obtain the Attest Experience in CA. In my opinion the requirements for Attest Experience should be eliminated.
80	I believe the achievement of CPA licensure proves that a licensee is competent and well educated in the subject matter. A licensee should be able to perform any service that requires the CPA designation, without satisfying additional requirements. Attest experience will show its worth on a resume and with satisfied clients, just as any other experience would.
81	I believe the attest experience is a very important part of the licensure requirement. There is definitely a marked difference between my colleagues who have fulfilled the requirement and those who haven't, like myself. However, I find that getting into a reputable firm is very difficult especially for those who of us didn't go into accounting straight out of college. When attempting to apply to a Big 4 firm, I was told that they only recruit college students for entry level staff auditors and that I should go out and get experience first even though I had already passed the exam. You know the old adage, you need experience to get experience. At this stage in my life, I don't have the time or the motivation to go back and put in the hours but I believe the attest hours give accountants a much better understanding of the big picture which I think is necessary

Licensed CPA: 0 to 3 years – Not Authorized for Attest Services – 264 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
	in our duty to the public. It is our responsibility to protect people and their hard earned money, but also to protect ourselves against liability issues.
82	I believe the attest requirement experience should be eliminated.
83	I believe the reason for distinguishing between attest or general CPA licensure would be to inform and protect the public. However, I don't believe the majority of the public would know the difference between general and attest, essentially negating any benefit of distinguishing between the two. For employers, I can't think of any situation where someone might be relied upon to sign reports without having had the proper experience first. One could reasonably assume that in order to rise to a position in a firm/company where signing a report would be required, you'd have to gain experience to do so; the same experience you need to get your attest license reports. In the end it seems like there isn't much benefit to distinguishing between the two license types.
84	I believe the rigors of the exam sufficiently prepare you to perform the duties necessary (or at least know how to find additional information) to perform audit and attest services to the same degree as the Regulation section prepares a candidate to perform tax services. I feel the additional attest-hour requirement unfairly restricts candidates that have tax-only work experience (typically those employed at larger firms that do not have the ability to work on both audit and tax engagements) to the "general" license. If the Board feels strongly that the exam does not sufficiently equip candidates to sign off on audit reports, then the exam should be revised to encompass such skills so that no additional work experience requirements (like attest hours) is necessary. In speaking with fellow candidates that obtained the requisite attest hours at larger firms, they expressed their difficulty in obtaining "planning" hours since most larger firms do not involve junior staff in that stage of an engagement early on. This makes it additionally difficult for young candidates to obtain their hours. Please do away with this requirement.
85	I believe there is an issue in which an Attest Candidate can meet the 500 Attest hours, yet still be at the mercy of a Supervising CPA which, “in their opinion” (as stated in the application form), considers whether an Attest Candidate demonstrates satisfactory knowledge of audit procedures. If in the application for licensure, it is up to the Supervising CPA, then I do not believe there should be a yearly or hourly requirement. On other hand, if the CBA wishes to keep the yearly and hourly requirement, then I would like to mention, that for a practice that relies heavily on being independent for an audit, the use of a CPA’s opinion is somewhat subjective as there is no criteria to base a Candidates Knowledge. I would also like to point out that when applying for Attestation licensure, the Candidate already has accounting education and has passed the CPA Exam, both of which demonstrate that the candidate has knowledge of accounting and audit. / / I believe the issues noted above can be solved by providing criteria to evaluate the knowledge level of an Attest Candidate, in the event that the Candidate feels the Supervising CPA is unfairly judging him or her. The CBA could also establish clear requirement that states what is needed to complete Attest licensure. For example, an individual applying for an Electrician licensure has to have experience completing various types of electrical practices. The Attest licensure only requires 500 hours, which is vague, and leaves a lot of power in the hands of a Supervising Accountant, since the Candidate can meet all Attest requirements and still

Licensed CPA: 0 to 3 years – Not Authorized for Attest Services – 264 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
	be stopped by the Supervising CPA from obtaining licensure, there is no such opinion power for the General CPA License. /
86	I chose to work in private accounting. Most of your questions are geared to candidates working in public accounting and are missing valuable input. I was the Chief Accounting Officer for a public company and got them through SOX in the first year it was out. Yet because I did not work under a CPA who was actively licensed and who had Attest privileges in their license, my experience does not count. I have supervised obtaining an annual audit opinion for my companies once a year for over 20 years, and have been one of the signers of the management representation letters, yet that experience does not count.
87	I completed the hours required for attest, but the time between completing the hours and licensure exceeded the CBA's limits.
88	I currently work for a CPA with an A license and she hasn't done attest work in quite some time. I think it is misleading to clients that she is "able" to do attest work. Over the last three years I have worked on a substantially larger number of attest engagements and have more experience in them. I think Peer Review would help weed out the professionals out there that would engage in attest services without the proper experience.
89	I did not pursue attest experience (I had had about 6 months, under a CPA, about 30 years ago!) because I did not find work with a CPA who performed attest services. The requirement assumes all applicants will find such employment, but it really is a rather limited group that does. / In fact, a lot of non-CPAs who were high up in my corporate environment questioned the utility of the license if one was not going to perform attest services. On the other hand, most people in the department followed the 2 years audit firm/work in corporate department path, so in a sense, it was required. / / I think if you want to do attest, then the experience should be required. But, a general license path (without attest) is valid, too.
90	I did perform internal auditing services. That combined with my actual business and industry experience has made me more knowledgeable in the areas of the Financial Statements and analysis of items inconsistent with GAAP than many of the other CPAs who only worked for two years in Large accounting firms with limited exposure to complicated financials.
91	I do not believe attest experience should be required for CPA's that do not perform attest services.
92	I do not believe the added 500 hours of attest experience provides any significant benefit to a licensed CPA beyond the two years required to attain licensure.
93	I do not feel that passing the exam should be the only requirement to obtain an attest license and firmly believe the experience should be required.
94	I don't believe that the 500 hour requirement is necessary to be able to perform a compilation. I understand for an audit or review, but a compilation should be allowed with just a "G" license
95	I don't thing three months experience as a low entry team auditor makes a difference in being qualified to sign on attestation reports.
96	I earned my degree from the [redacted] We took the CPA Exam and if you pass, there is experience requirement to be a licensed CPA. Depending on which career path a licensed CPA chose to take, an ATTEST experience may not be needed.
97	I feel that there should be both types of licenses but the other without attest experience should have a different name.

Licensed CPA: 0 to 3 years – Not Authorized for Attest Services – 264 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
98	I found the hardest thing with the attest requirement was finding resources to help me complete the requirement. I did not take the "standard" route to my CPA licensure and was working the entire time I was attending classes and studying. I did not happen to be working in a company that gave me easy access to a CPA to work with. I would have had to work on my own time with a CPA, but I didn't have anyplace to go and find one that potentially offered that or was willing to work with me. I do not know if perhaps I missed something somewhere, but it would have been nice to have a list of CPA's that would have helped me.
99	I gained the attestation experience earlier in my caeer. Even though I specilize in tax services now, I still find my attestation experince very very valuable.
100	I had 15 years accouning experience when I got my CPA, without attest. I have spent untold hours training assorted managers who come out of Big 4 with no hands on experience who are great auditors, but have no actual accounting experiance. I understand attest is great experiance for external reporting but it doesn't prepare for the actual accounting world and gives a false sense of experience/expertise/superiority.
101	I had 3.5 years of audit experience with [redacted] when I got the CPA license. The process to prove this was much too complicated relative to the incremental "benefit" I expected to get from have the right to "sign" attest engagements.
102	I had an [redacted] CPA license that allowed me to sign attest engagements. After I moved to CA and applied for CA CPA license CBA told me I have insufficient attest experience. Therefore, I was issued CA CPA license without the right to sign attest engagements. I do not think this is right, because I have completed all the attest experience requirements in Oregon and they should have been transferable to California. I feel that if a professional has a CPA license in one state with all of the privileges of signing attest engagements he/she should not be disqualified from them based on moving to a different state and willing to practice as a CPA in the new state of residence.
103	I had the about two years attest experience by working in [redacted], however, at the time I didn't apply for the CPA license, after I left the [redacted] I worked for industry which is hard to get attest experience requirement.
104	I had the foreign attest experience. However, due to some integrity and required interviewing with the board to discuss whether the auditing standard meets the CBA requirement, it became a burden to acquire the attest license when I actually met the minimum attest hours. I believe some states don't distinguish the licenses in different type, and don't think California should maintain this strict rules anymore.
105	I had the required experience but the board wanted me to present 4 projects. Why have the requirement if you make someone present to prove their knowledge. It was a waste of time to drive all the way to San Jose and gather all the information to present 2 audits and 2 reviews.
106	I hate to regulate an industry but I believe if the accounting industry makes attest a requirement to get the cpa with light tax experience it will be a benefit to the accounting and tax industry as a whole in the long run. / / In order to make this happen, the industry will have to force cpa firms and tax firms to allow people to work in attest and tax when they are on track to pass the cpa exam or have passed the cpa exam in addition to their own jobs. Maybe the big firms can loan out employees for the required experience if they don't have a tax dept. The regulators must do this. Maybe the regulators can tax the cpa firms a small amount to fully fund or partially fund

Licensed CPA: 0 to 3 years – Not Authorized for Attest Services – 264 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
	this endeavor. I understand it is a very, very gigantic request but that is what i believe. The way this will help the accounting/tax industry as a whole is THEORETICALLY any cpa can work in any job. Of course, i did say theoretically but it would be better than how it is now.
107	I have always wanted to obtain the 500 audit hours, but the opportunity was never there. I wish there are other alternatives which I can take to satisfy the hours other than obtaining them through work experience, which is mostly through public accounting firms. Is there a way to fulfill the hours and experience through a series of hands-on workshops? Or some other methods? / / / Let me pose a question. What can a knowledgeable and experienced accountant do to become an independent auditor? In my current situation (I'm almost [redacted]), I will have to drop everything and work as a junior auditor a public firm. But herein lies the rub, these firms hire mostly recent college grads, not seasoned and mature accountants like me. Event if I were willing to start over as a junior staff, they would NEVER consider hiring me. I am simply dead in the water. The pathway to attestation is too impassable for me. /
108	I have been a CPA since 1976, originally licensed in [redacted]. CA Board declared my experience to be irrelevant because much of it was gained too long ago.
109	I have been a licensed CPA for nearly 20 years and am licensed in four states. As my California license is not my primary license, and I do not intend to perform attest work in California, I have not opted to complete the needed experience. However, I do believe that having performed attestation work earlier in my career was critical to my ability to be a well-rounded, quality-focused CPA and business advisor - and I strongly recommend that the experience requirement remain for future CPAs.
110	I have been licensed as a CPA in [redacted] since 1996 to perform attest engagements. I completed their 500 hour requirement. However, the CBA does not allow me to carry my attest license status to California. I would like to see them change that. If a CPA moves to California from a state with an equivalent or better requirement for the attest status, then I believe California should allow that CPA to have the attest status as well.
111	I have been licensed in CA two times. The first time I did attest work and it was under old rules (1989-1991). I believe attest work is valuable to new CPAs. The second time as a licensee in CA I am not doing attest work so did not apply for the attest license.
112	I have been successful in my career as a CPA without attest experience. I'm currently working as a director of Finance and IT at a medium-sized non-profit healthcare agency. I work each year with an accounting firm on the annual audit of the financial statements as well as the tax return. I rely on experienced accountants whose specialty is audit to review and guide our accounting processes. I think that the attest requirement should remain.
113	I have been working for a public accounting firm for over 8 years now. My firm specializes in the Ag industry and audits are not required for most of our clients. However, we do a lot of review engagements. I wish more of my review hours would help obtain my attest experience. Also, since we only have 1 or 2 engagements a year, I would need more than 5 years to obtain the 500 hours.
114	I have gained 5 yrs of audit experiences in a foreign country. According to the instruction, it says "Applicants who are applying with foreign attest experience must appear before the QC and present audit work papers" to be licensed. I cannot show the audit work papers due to the firm's confidentially policy, so there's no way I could get the license with the authorization to sign, even

Licensed CPA: 0 to 3 years – Not Authorized for Attest Services – 264 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
	though I have way more than 500 hrs of US GAAP based audit experience which I believe meets the attest experience requirement. I think this limitation is not fair for those who works in other countries and still performs audits under US GAAS. I'm concerned that this might affect my promotion in the future because I don't have the authorization to sign and it even seems like I do not have any attest experience based on my general experience license.
115	I have my attest experience in [redacted] and it was with [redacted] from 1976-1979. I maintained my certificate in [redacted] up until my move to Oregon in 1991 and did not maintain my licensure. / / In 2012 I processed my licensure with CA and was unable to identify any individuals who could attest to my attest experience. Presently my firm conducts limited attest services and those are reserved for the potential CPA candidates.
116	I have not completed any attest experience work
117	I have the experience related to financial statement preparation and internal controls, under the tutelage and guidance of a CPA, who signed for me. That is sufficient for the basic CPA. I am an executive who has certification in Management Accounting (CMA) and a CPA. It is more of a standard of specialized knowledge, ethics, credibility, and sound judgement. To limit the certification to the audit/attest function would limit the quality of candidates who must ultimately be leaders in business.
118	I have the proper attest experience, but the process to document the attest experience is cumbersome, so I haven't done it yet in order to transition to an attest license.
119	I have the required attest hours but the Government Agency (DCAA) that I work for will not support the "A" license due to the requirements of financial audits.
120	I have the requisite attest experience, and am licensed as a full CPA by the State of [redacted]. CBA should allow for the attest experience used to obtain licensure in other rigorous states, such as New York, to carry over, instead of burdening professionals by going back to prior employers, several years, and digging up attest work experience. I do believe the experience is important.
121	I like how it is now. It's not required for everyone, but if you want to do it, or change your mind and decide to do it later, then you can. If you are not interested, you are not required to do it. It is beneficial to have a little experience in this area, but not necessarily the 500 hours if you are not going to work in this area.
122	I like the way the CBA has 2 paths. I believe it makes sense to have sufficient attest experience before signing off on financial reports. I perform process audits, so the attest experience is not needed.
123	I might not be the typically respondent as I was CPA applicant who was a CPA in [redacted] and had my attest experience with [redacted]. It was too much of a hassle and I didn't need to sign attest reports so I didn't pursue it.
124	I moved out of CA state, so even though I believe I have completed the attest experience requirement, I am not sure how to get the experience validated/signed by a non-CA CPA, and thus I have not applied for the attest experience license yet.
125	I really believe the attest experience requirement should be eliminated for those wishing to renew a CPA license, knowing they will not sign off on attest services.
126	I started my career in Industry working as an Internal Auditor, which precluded my from meeting the general attestation requirements put out by the CBA. While I feel there is definitely a need to have experience before a CPA can sign off on Attest Engagements, it would be beneficial to offer

Licensed CPA: 0 to 3 years – Not Authorized for Attest Services – 264 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
	other ways of obtaining that experience that doesn't require you to work in public accounting. I also think the differences in license designations ("A" versus "G") is confusing to the consumer. I've had some lay people ask me if it means you are a better or more qualified accountant.
127	I suggest the CBA to eliminate the G type of licence and only have the attest requirement type.
128	I think a CPA candidate should perform a complete audit. His/here employer should provide that opportunity. If the CPA successfully masters the planning, testing, and reporting procedures, they should be given the license with attest designation. Unfortunately the firm I worked for didn't give me enough hours in planning and reporting. Shame on them. Anyway, the number of hours needs to be changed to number of audits.
129	I think every certified CPA should meet the attest experience requirement instead of only a few people who intends to perform in the attest area.
130	I think if you are working with attest clients, they would benefit from your attainment of attest experience. Also, having two paths to get certification is great.
131	I think It is good to have more experience in attestation but the requirement of 500 hours is stringent.
132	I think it is prudent to maintain. Attest work and non-attest work are quite distinct. I think those that perform attest services should be help to a higher standard and be required to complete CPE hours in the attest area. / / For someone that does not complete attest work, a CPA license is a powerful professional designation but completing attest requirements is not necessary.
133	I think it needs to remain an option but not a requirement so that those who choose to add attest will have licenses that are more aligned with other states.
134	I think it should be optional. If the CPA wants to add attest to their CPA then they can, if not, they shouldn't be forced to especially since majority of CPAs don't perform attest work. In order to move up the corporate ladder, how many controllers and CFOs really do attest work? Not many.
135	I think it's kind of a joke that the requirement is 500 hours, and I submitted 500 hours and was flagged to be audited by the quality control committee because I "only" had 500 hours. If they want more than 500 hours, then they should change the requirement. / / I think the attest experience requirement is a good thing, but I feel like the CBA is looking too far into it and wanting more than 500 hours of experience, and more experience in certain areas than is required. If they want more than 500 hours, or so many hours in certain areas of attest engagements, or certain client industry experience, then it should be in writing in the requirements, not judged by some random quality control people who are deciding for themselves what the requirements should be. Like I said in the beginning, what a joke.
136	I think that there should only be one "class" of CPA.
137	I think that working as an auditor benefited me, however I'm not sure that everyone needs to work as an auditor to obtain the knowledge necessary to be a competent CPA.
138	I think the attest requirement should remain as it is, a separate component to the existing CPA certificate. If a CPA wants to sign on attest engagements, they can get the additional licensing experience. Not enough smaller firms still do audits or reviews to make it feasible to be a required portion of the minimum license requirement.
139	I think the current structure is just fine. Most accountants will fall into the 2 existing baskets of CPA's: attest and non-attest. Not all CPA's want to pursue careers that involve signing attest

Licensed CPA: 0 to 3 years – Not Authorized for Attest Services – 264 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
	reports. Having an option that does not require additional requirements is perfect for someone like me who wants to have the title of CPA, but does not intend to pursue a career in attest services.
140	I think the professionals should have attest experience before being able to sign audit reports
141	I think there should be the option on whether you would like to get the experience to sign attestation agreements. / If I would have needed the attest experience I would have had to gain other employment. I am very happy with my job of accounting and not auditing.
142	I think there should be two CPA Licenses, one that is a basic CPA License and another that is a CPA License with additional Attest Credentials. There is great value in passing the CPA Exam and obtaining Audit Experience for a license that should be recognized through licensing. However, the addition of Attest Experience should be recognized as an additional credential.
143	I think this is the only state I've encountered that has separated the requirement of nonattest and attest license, and I've had to request for license in 3 different states. Plus the requirements for attest licensure seemed outdated, as there are various alternatives to financial statement audit (such as SOC reporting) but FS audit was a must have when I applied a few years back.
144	I vote for eliminating the requirement because this experience requirement does not differentiate a CPA's ability. However, it divides CPAs to two different classes, the ones that meet the attest requirement and those who don't meet the attest requirement. The class difference can limit a CPA's opportunity. / / In addition, attest engagements are completed by following the checklist pertaining to the engagements. The checklists are simple and understandable. It does not require additional talent or ablilty to complete the checklist. However, many CPAs cannot meet this requirement because of thing that are out of their control such as employment opportunities, job nature and the client base of their employer. / / If CBA decided to keep this requirement, CBA should disclose more details of the attest requirement. I learned that it was not only the number of hours need to be qualified, but also the weight on the hours spent on the type of attest engagement.
145	I was a [redacted] CPA before moving to California. Financial obligations forced me to take a position in industry. Note that Texas did not require attest experience to be a licensed CPA. Years later I obtained a CA CPA license but regret never having gained attest experience. No pain, no gain as they say. It seems that today's fast paced computer based transaction recording leaves so much open to fraud and misrepresentation that to help assure the respect of the CPA designation, licensees participating in the attest function should be required to acquire stringent education, skills, and experience.
146	I was fully authorized in another state, but when I transferred my license to California, it was determined that I no longer was permitted to do so. I was given the option of requesting working papers from my previous employer (their property), appearing before the state board (at a time not selected by me), and giving a 45 minute presentation as to why I should be granted the attest license. As my current employment does not require me to have this ability, it was not an efficient use of my time, but nonetheless frustrating, as I had no restrictions in my old state. /
147	I was originally licensed in [redacted]. I was not required to have attest experience there and the ethical code prohibited me from performing an attest function as I was not properly trained in attestation. This was a common career path in that state, and I was promoted through the level of tax manager. When I moved to CA as a senior manager in 1990, I was unable to be

Licensed CPA: 0 to 3 years – Not Authorized for Attest Services – 264 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
	licensed because attest experience was required, but my employer was unwilling to assign me to audit jobs because my billing rate was too high. Having attest experience would not have helped me perform my job functions at all, yet it prevented me from obtaining my license.
148	I wish that review experience would satisfy the requirement. Although audit experience is important, it really feels like the main difference in expertise between audit and review is sampling....sampling, although important, doesn't seem to make the engagements more complicated or doesn't require more professional expertise. The analytics and procedures in a review feel relevant enough to qualify for attest experience. I feel that allowing review experience should qualify for some of the experience toward attest certification.
149	I work as Auditor for the Federal Government. I work on a Consolidated Financial Audit all year around, I've been working on Financial Statements audits for over four years. I work independently, from writing the audit plan regarding the sections I've assigned, over $5 billion, to writing issue papers with the adequate recommendations. However, because I work for the Federal Government obtaining the attest experience is much harder. I was told that I have to provide even my working papers for the CBA to evaluate before receiving the attestation. I strongly believe this is unfair because I perform the same financial audit work than the private sector; however I'm penalized because I chose to serve the Federal Government. Moreover, it does not add anything to the public, on the contrary penalizes the public from more capable, well trained and experienced CPAs for attestation services. It also penalizes my career because I have to restart with a private firm to obtain attestation , or keep working for the Government. / Hope that the CBA will modify the requirement for Federal Government Auditors working on Financial Statements, so that we are able to complete our attest experience requirements.
150	I work for a Big 4 Accounting Firm, and in order to receive sign off on the attest form, the qualification is that the individual has to have seniored the job (this is supposedly so that the Company can ensure that qualifications have been met, and reduce regulation audits from the CBA). While I have performed well over 4,000 hours in client service on attestation clients, I have not met the qualifications to be the "lead" senior on a job, and thus do not have my attest license. / / If 500 hours was truly the requirement, then I support there being a requirement. However, I do not believe the current structure is appropriate.
151	I worked for a Big 4 accounting firm and they did not want to sign off on the attest experience even though I worked in audit. I do not really care that much because I am in law school and will not practice any attest related services in the future. However, I do like the attest requirement and think the CBA should keep it or increase the number of hours required.
152	I worked for [redacted] CPA firm for about two years. They are not willing to sign off my attest experiences unless i work there over four years. It is very hard to get someone to sign off the attest experiences.
153	I worked for [redacted] office for approx 18 mo's (1988-90) solely in the Audit side. I was then hired away by the office's best/largest client at the time. I couldn't complete any more attest functions thereafter working in the private sector in my assigned duties. With [redacted], I had more than 1200 hours of audit experience, certainly more than the 500 hours required today. Years later, when applying for licensure, [redacted] would not sign off on the Attest experience. Their records don't go back that far, yet the [redacted] Alumni association has record of me working in the audit department. / / The audit experience was a very valuable experience

Licensed CPA: 0 to 3 years – Not Authorized for Attest Services – 264 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
	that I still draw upon today. I believe it has enhanced my overall value that I bring to my clients (regardless of my licensure status over the years). / / If it wasn't nearly impossible for me to gain the audit experience today (at my age/career/income situation), I would do it to certify. The 500 hour requirement is a fraction of the Audit experience that I already gained, but cannot get credit today.
154	I worked in one of the BIG 4 accounting firms, in audit function, for about one year and accumulated 2000+ attest/billable hours; however, I did not receive a credit for a single attest hour because of some questionable internal policies on signing off on attest hours it has in place. I believe that through out my time and experience in the firm, I was exposed to and had completed work/tasks qualifying for all sections that appear on attest experience authorization form. During my work experience, I raised questions and concerns that eventually made it into a proposed adjustments on clients financials and/or disclosures, costing me to be pulled out of the engagements or not having me reoccurring on them, that led me to not be assigned on enough engagements (to stay out of trouble of having tough conversations with clients) and eventually being laid off. / / Later, I worked in a small local firm, and realized that besides the fact of having limited attest engagements, the authorization for attestation experience game starts all over again. The unfortunate fact was that the person authorizing my attest experience, on several occasions, demonstrated lack of comprehensive understanding of GAAP and/or audit standard concepts. That made me move to another firm where the attestation experience authorization game was reset again. Where employer still expects/requires certain years of employment/commitment/hours in order to authorize the attest experience. Now I have to commit to and dedicate valuable years of my career and valuable personal time of unpaid overtime hours to my current employer, sacrifice my growth potential and earning increases that I could otherwise could have; in order for my employer to authorize the attest hours whenever he would feel like he had squeezed enough profits off of me to let me go and move on with my way. The authorization that I need, before I could move out of public accounting into private industry and build my career without any limitations/restrictions that can be enforced upon me whether through government regulations or organization policies. / / To conclude, I do believe that experience on attest engagements is beneficial, but not always crucial in building or improving skills like critical thinking, professional skepticism, or professional expertise; or maintaining the quality of professionals practicing on attest engagements or the quality of attest work. As such, I believe that attest hours should be provided to professionals based on certain hours or time frame experience working on attest engagements (as is the case for general CPA requirements) by removing the subjective evaluation component (breakdown of certain attest sections). Since audit engagement are required to be archived and maintained for certain period of time, the work/experience of professionals can be verified by the CBA being able to request/retrieve the work papers that the professional had signed off on. However, maintaining the quality of attest practice/engagements (which is the ultimate goal of all attest experience requirements) should be based on the quality reviews of performed engagements themselves and not mere requirements/barriers on potential practitioners of these engagements. This can be done by increasing the frequency of required quality (by CBA or CalCPA)/peer reviews and/or enhancing the standards and procedures that these reviews should follow in order to provide transparent/objective attest quality reviews, proposed quality improvements, follow-ups on

Licensed CPA: 0 to 3 years – Not Authorized for Attest Services – 264 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
	implementations of those improvements; and if necessary, disciplinary actions on attest practitioners.
155	I worked in public accounting for [redacted] for 4 years in Chicago. When I attempted to retrieve employment verification records, they had been purged from their system. Thus, I was unable to prove my attest experience
156	I would like to see the CBA allow cpa's from other equivalent experience states who are licensed to perform attest engagements, to apply for the attest license in CA without having to get another 500 hours of experience. I am licensed in [redacted] to perform attest engagements. I moved to CA and would like to perform attest engagements in CA as well. I did obtain my CA cpa license but without the attest authority.
157	I would love to be able to satisfy the attest experience requirement on a late night or evening basis.
158	I would love to complete the attest experience requirement however my background is in corporate accounting. After 20 years in the corporate arena it is very difficult at my age to find a public accounting firm who would hire me to satisfy the attest experience requirement. I am extremely grateful to have an opportunity to practice as a non-attest CPA.
159	If a candidate has taken Auditing in college, passed that section of the CPA exam, has worked under other CPAs but not to the extent of 500 hours, he or she should be allowed to sign attest reports. One still is responsible to confirm with GAAS regardless.
160	I'm currently a licensed CPA in CA and I was licensed in IL two years before I moved to LA last year. / / When I applied my CA license, I was initially intended to apply the one with attest experience. But unfortunately, my LA firm cannot sign off on my attest experience even I had more than 500 hours of attest experience in the firm during busy season. I don't know why it is necessary to have two separate experience requirements. The Auditor's Report is signed by the firm, not individual and I never heard any individual signing any report that provides assurance. (Correct me if I'm wrong) Besides, by the time someone is really qualify to sign the auditor's report, I think their experience is way beyond the requirement. What's the point of having a experience requirement that the entry level (or intermediate level even) can hardly meet and have to wait years to satisfy. (Assuming they still work in public accounting firm) / / This requirement just doesn't make sense to me at all. / / If someone is willing to pursue their career in attest service, they have to wait couple years in order to qualify this experience requirement. If they want their attest license, they have to apply for the general experience first and then wait. They have to apply again when they meet this requirement and go through the evaluation process all over again. / / If someone have worked in attest service area for couple years and had enough experience to qualify this requirement but haven't even pass the CPA exam. Well, I would say maybe accounting is not the right career for them.
161	In Attest or non-attest service, a CPA still have to follow professional codes: CPA should not take on what one can not perform.
162	In my case, I actually did complete the required 500 hours in attest engagements. My employer, [redacted], has a policy of not approving the attest hours until a certain percentage of hours have been completed in all areas of the attest engagement, including planning, executing and completing attest engagements. In my general experience, staff accountants at the firm do not complete these internally required "buckets" until they have one year as a Senior Accountant,

Licensed CPA: 0 to 3 years – Not Authorized for Attest Services – 264 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
	which is roughly translated to 3 years of experience. It is a much more onerous process, but one that I believe is more helpful for the profession. I would be hard pressed to accept the fact that a CPA with only 500 hours of attest experience is qualified to sign financial statements for any company.
163	In my case, I gave up on getting attestation experience because I got my CPA late into my accounting career. For me to go and do 500 hours of attestation would require me to take a pay cut. Moreover, most small CPA firms do not allow you to go specializing in audit. Usually, you'll do a combination of other services besides audit. After a while I didn't see the benefit of attestation since I felt more of a pull to tax.
164	IN MY OPINION JUST 500 HOURS OF ATTEST EXPERIENSE IS NOT ENOUGH. HOW IS IT POSSIBLE THAT A CPA WITH ONLY 500 HOURS ATTEST EXPERIENSE TEN YEARS AGO CAN PERFORM ATTEST SERVICE NOW?
165	In some accounting firms one maybe placed to start his career in a department where work is available (like Tax department) at the time he started working and he ends up doing more work in that department than any other by the time he earns his certification. Why should such a person be excluded from signing any report if he worked in an accounting firm and did a bit of everything?
166	Include governmental audit experience as acceptable attest hours
167	It appears that no other state requires any specific experience for signing audit reports. I was employed by the [redacted] for several years and drafted audit reports far more complex than the audit reports commonly issued by CPAs in public accounting, yet my experience did not count toward the 500 hour requirement. I believe that either the requirement should be eliminated or expanded to include more types of auditing experience.
168	It does not add any value and just makes people seek other routes than attest experience. The people you end up with having attest certification ends up being sub-par because your requirements do not encourage people who have a diverse financial background with very advanced accounting expertise to get the attest certification
169	It is almost impossible to get a job in a CPA firm without a degree from an acredited, wellknown college. The experience requirement is very hard to fulfill, and it is a prerequisite for an year work for pennies (In my current company, interns are paid more than what I was paid for that year working for a CPA).
170	It is difficult for some people to gain this experience while working for a small CPA office. Other offices do not want to hire someone to gain the experience at a rate merited by a CPA so often times it is difficult to gain the experience.
171	It is easier to file under the general requirement. It is cumbersome to track all of my hours, I currently have worked at a big 4 firm for 2 years and met the attest requirement when licensed. When I called the CBA they encouraged me to apply under general and said it is the easier/more efficient route. Until I need to sign off on attest engagements it is not a priority for me to submit my attest hours
172	It is good intent for CPA to have attest experience in order to expand the skills. However, only limited companies are available to offer this opportunity.
173	It is not fair that CBA has A & G type of licenses. It should not be either A or G. Just simply a CPA to be fair, otherwise, it creates an undervalue of G license, which I am currently have. Hope this

Licensed CPA: 0 to 3 years – Not Authorized for Attest Services – 264 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
	will change in the future. / I have been looking to get A experiences, and in fact I already have some in the past. It's also difficult to get approval from prior employer, that's another hindrances.
174	It is very difficult to find employment that offers full attest experience requirements due to the limited amount of employers who can offer the full experience as required by the Board. For example, I will have to be outsourced to other employers to gain my attest experience. In my opinion, the attest experience requirements should either be modified to accommodate those in my situation or eliminated.
175	It seems more odd to me that you offer a CPA license without the attest experience. I am not complaining, because I obtained my G license first. But of course I want the attest experience and know-how. All CPA's should have it.
176	It seems to me that it is difficult to get attest experience working outside of an accounting firm. Most other employers do not provide you with necessary experience to get an attest license.
177	It would be nice if the CBA had an online tracker that could help applicants organize the number of and types of hours they had completed in regards to their attest experience and the specific requirements needed in each area.
178	It's quite confuse to keep both the attest and non-attest licensees. I don't see the benefits of this requirement. I only see that some CPA firms are taking advantages of individuals who are eager to collect attest experiences. My ex-coworkers told me once that he has interviewed with a CPA firms, who showed him a list of individuals willing to work for free in exchange for the attest experiences.
179	It's very hard to get approval of attest experience for foreign applicants even though applicant is employed by Big Four and has ACCA certificate (http://www.accaglobal.com/us/en.html).
180	I've started my own tax practice recently and would love to get my attest experience to expand my services at a later date, but it is really hard to find an off tax season opportunity to get experience. At firms I've worked in the past there were just not enough opportunities for experience unless you specifically worked in attest.
181	Just because a person with no real experience can work for a few weeks at a CPA firm does not mean that they have experience or knowledge to competently sign an attest reports. I've worked hundreds of audits, just not on the CPA firm side of the table. I'll put my experience up against that of anyone whose only experience is working for 10 weeks at a CPA firm doing drudge work for slave wages, yet I'm the one who can't sign an attest report.
182	lessen the requirements
183	Maintaining the Attest experience requirement helps to ensure that a higher degree of experience is required of individuals that lead and certify Attest functions. These functions are designed to protect the general public.
184	Maintaining this requirement would actually limit the CPAs certified by the CBA from a range of opportunities. It would actually make the CPAs less experienced with attestation engagement because it will discriminate the General experience CPA against attestation CPAs from doing more works that they could engage in the first place.
185	Modify because most firms especially the small CPA firm will require the exam passers to stay for two year however, it is not guaranteed that they have exposure on all the fields that were required in the current attest experience. Even if you have completed 500 hours the firm will

Licensed CPA: 0 to 3 years – Not Authorized for Attest Services – 264 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
	not sign the full attest experience because it is policy to stay for 2 years. this is based on my experience.
186	Modify to allow someone like myself a method to be grandfather.
187	Most other states do not have a similar requirement. California should not maintain such a distinction which is not followed by most other states.
188	Most states do have have this requirement. California should eliminate it to conform with the rest of the country.
189	My employer, a sole proprietor focused largely on nonprofit financial audits and reviews and the corresponding 990 tax filings, did not feel that I had attained proficiency in the area of attestation even though I acquired more than 3 times the audit hours required by the CBA. As a sole proprietor, he was reluctant to relinquish some responsibilities related to attestation to his only full-time employee, and thus I never gained the experience that he felt was necessary in light of his 8 prior years as an auditor.
190	My experience is a bit different from the typical recent California licensee because I was originally licensed in [redacted] in the 1980's, and they had an entirely different attest requirement at that time. I had enough attest experience for [redacted], but I don't have enough for California (I'm a tax specialist with five years of public accounting). I'll get there.. / / You can only learn how to do attest work by doing it, with supervision. You can't learn it from a book or in a classroom.
191	My field of work is specifically in taxation. While it is important to have attest experience it is not necessary for me as I work in industry as a corporate tax accountant.
192	My supervisor was not a CPA. Therefore, all my hours of conducting the attest service did not count toward to the attest experience requirement for CPA licensure.
193	My work experience does not cover attestation, but I think that not having that as part of my license will negatively affect my employment opportunities; I feel like just because my work experience is not exactly on attestation, that does not mean that with the appropriate training I should not be able to provide this type of services without having to change my license. Honestly, it feels like I got the lower grade license, which is probably not the intent as I do have a CPA license nevetheless. Thank you.
194	na
195	na
196	Need to extend the length of time to complete the attest experience requirement.
197	no comments
198	Not all CPA are engaged to do attest engagements.
199	Not all of us can GET attest experience. To obtain it, one must be employed in a certain capacity and not all of us follow that path. Certainly, I did "public accounting"--working for two publicly traded corporations, but no attest work.
200	Not sure
201	Not sure - some other states don't have 2 types of CPA licenses/don't differentiate between having or not having attest experience - they merely require A&A CPE for all CPAs. This seems to work in these states.

Licensed CPA: 0 to 3 years – Not Authorized for Attest Services – 264 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
202	Obtaining the attest engagement experience is not an east task to get. In my situation, I graduated when the economy was at a recession during 2008 and it was hard for me to find a job that offered attest experience so I settled for another job that still could get me any CPA licensure experience or to satisfy the General Licensure requirements. / / I believe the definition of attest engagement should be more inclusive especially of government audits since it is as important. And hence, this is the field I am working in. / / Thanks.
203	Older candidates who are going through a career change may be faced with certain life situations that may prohibit them from undertaking employment necessary to fulfill attest experience requirements, however, these individuals may have better opportunity to service the community should the current requirements become relaxed/flexible.
204	One option that I can think of for licensees in my position (i.e. newly licensed with a G designation but have not yet met 500 hours of attest experience) would be to reduce the hour requirement, but supplement with CPE requirements.
205	Only partners at CPA firms need this. It often takes 15 years to reach partner level. Many accountants get their CPA early in their careers, and do not intend to pursue the partner level. So why would they ever want to get the attest license?
206	Other states with which I'm familiar (GA, FL) do not have a separate attest experience requirement, nor do they bifurcate licensees into those able to sign attest reports and those who cannot. This creates confusion in CA, and CA's requirements should be brought into the "mainstream" of the profession.
207	Our firm does not provide audits nor do we ever plan to. This requirement is a waste of time and money for our firm because it is not relevant to us. Please do away with this requirement or adjust it to those who need to sign audits!
208	Per my understanding, 500 hours practice won't be enough for understanding and performing attest engagements properly. CPA firms have high turnover rates. Some small firms do not want to lose their employees and willing to sign the form for them when they only reach 500 hours practice but not qualified to do this job. I met some CPAs with attest license cannot perform attest engagement properly. I also saw some CPAs couldn't receive their attest license even though they already qualified to do it. I think CBA really have to do something and make it becomes more practical.
209	Personally, I'm not interested in ever doing attest work. I'm happy there is a non-attest path to a CPA. However, attesting is, and always will be, at the heart of the services our profession provides. Therefore, there should be a rigorous minimum qualification required of all attesting CPA's. The current requirements seem to match this objective.
210	Please allow all CPAs to sign attest reports, or at least Compilation and Review attest reports, as my current CPA status is really just a tax preparer. If a bank needs a compiled financial statement for a loan or refinance, I can't provide this as a CA CPA without the "Attest experience." / / Strengthen Peer Review and CPE requirements for those who would like to sign attest reports. / / Thanks for considering my comments.
211	Please do not eliminate the requirement. It's necessary to maintain a standard of
212	Please provide any additional comments you may have regarding the attest experience requirement.

Licensed CPA: 0 to 3 years – Not Authorized for Attest Services – 264 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
213	Possibly the hours requirement should be reduced. Also, most new CPAs aren't at the level in their career where they are tasked with signing attest engagements, so just make it an add-on later if necessary.
214	Prior to applying for my license at the CPA firm that signed off on my regular license i was delayed because although i had over 1,000 hours of qualified attest experience, according to the partner i did not have enough experience under reporting or planning. I am now at a new firm where i specialize in tax and assist on attest engagements when available however, it is as though the hour count has restarted. A consequence of this is that because i am the new employee at this firm i will be focused on testing much more than reporting or planning. This proves to be problematic because again it will take perhaps 7-10 years to gain the full attest experience required for the license. / Also, at the prior CPA firm(where i was employed for over 5 years) it was not that i did not have the skills necessary for reporting or planning, but rather the partner preferred performing those functions leaving me and my colleagues at a disadvantage when it came time to apply for the license. / / Finally, i do think licensees with the type A license have an advantage to everyone else because although some CPAs who are generalists at the start of their career end up at a disadvantage throughout their entire career because of the lack of attest license limitation, even though those CPAs are qualified and knowledgeable enough to preform those tasks. / / It is very much the luck of the draw what specialty one ends up in and i think it is unfortunate that it can be limiting even as a CPA (for example, i graduated in 2009 when getting hired even as an accountant with a good GPA was difficult and as a result took the first offer available at a small CPA firm that specialized mostly in taxes and therefore my career opportunities have been fairly limited as a result).
215	Providing attest service to public comes with greater responsibility. I believe that attest experice experience should be maintained to protect public and our professions.
216	Review experience should account more in the attest experience requirement since small and mid size companies are more willing to do reviews of their financial statements.
217	Shorter hours would be better.
218	Should consider to allow us to use corporate internal controll experience as part of attest experience qualifications
219	Smaller CPA firms no longer perform audit or review services and that makes it tough for staff to get the required hours.
220	Some employers, like my old one, require much more hours of experience than mandated by the state of California before they are willing to sign off on their employee's attest experience. I feel like eliminating the attest experience requirement or at the very least modifying it so that employers cannot mandate more hours of experience than is required by state law, would be best.
221	Thank you for seeking our comments. / / It seems to me that requiring only 500 hours of attest experiences is symbolic rather than realistically beneficial to either customers or CPAs. The rules governing 500 hours qualifying experience are, in my opinion, hard to meet within that certain timeframe such as planning the entire audit, reporting on "full disclosure" of financial statements or "commenting" on the works performed, etc. At the time when I was looking for a licensed CPA outside of USA to certify on my working experiences that I was only a new staff member to the accounting firm, it was just kind of an undue task or just burdensome to have my employer

Licensed CPA: 0 to 3 years – Not Authorized for Attest Services – 264 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
	to design my job descriptions specifically meeting the requirement of the licensure. / / Even though my employer was finally willing to certify on my qualifying experience application, he was not comfortable in providng working papers for possible future assessment by the CBA (since I am out of [redacted] and my employer is a CPA licensed in a foreign country) on the issue of confidentiality. Therefore, I had to give up on my intent to seek authorization on signing attest reports. / / I strongly recommend that work experience requirements with regard to who can certify on the application form for public accounting firm, private industry company or government agency should be the same. Experiences obained in the private industry company are as valuable as those obtained in the public accounting firm. Having the choice of a CPA licensed in a foregin country signing off on the experience application certainly helps to ease the burden for licensure. / / Even though I am now licensed through general accounting experience, I would not have sufficient knowledge to serve my clients without taking CPE classes or committing to continuous self-learning process, and building up my experiences on the jobs. In my opinion, enforcing the eligibility of maintaining an active license state is perhaps more important than watching out for the initial experiences for licensure since accounting standards and tax codes constantly change overtime. / / Thank you very much again in advance for taking responses above into consideration. / / /
222	The 500 hrs doesn't make you competent enough to sign attest engagements. It's the experience in the specific industry / engagement you are performing. That's why supervisors, managers, and partners review and sign off on attest engagements. The A next to your name doesn't qualify you to sign nor do you ever sign with that minimal amount of time. Just like any other accounting field (private, government, regulation ect..) you must obtain a much higher level of expertise before you can effectively provide the reasonable assurance the public deserves. In my opinion, and maybe it wasn't the intent of the CBA at first, this is just red tape and money that drives the requirement.
223	The accounting industry is becoming more and more specialized. By requiring an attest requirement, but still allow accountants to be licensed as CPAs without the attest requirement fulfilled allows CPAs to differentiate themselves towards specific expertise. To those of us who are in careers for tax or consulting, we receive the benefit of the CPA reputation without needing to satisfy a requirement that is directed towards a different specialty. Differentiating between the two classes still protects the public so long as the public is aware that they can see what class of CPA a CPA is licensed in.
224	The attest experience is critical for those engaged in auditing and attestation. However, it is not necessary for those in advisory services. Additionally, I find that people with attest experience whose only experience is auditing, have very narrow thinking and are very rigid in their approach to problem solving.
225	The attest experience is valuable because it gives the CPA a complete view of the process. I am in private industry now and those who have a license but never audited just don't get it!
226	The attest experience requirement can be broken down. Some CPAs do not intend to do financial audits but are precluded from accepting other types of work because of the 500 hour requirement.
227	The attest experience requirement does not always increase the quality of the attest even though it is a little better than not. It is evidenced by many of other sates that do not adopt it.

Licensed CPA: 0 to 3 years – Not Authorized for Attest Services – 264 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
228	The attest experience requirement is burdensome for those accountants who become CPAs late in their careers (late 30s/early 40s such as myself) and are already gainfully employed. It is nearly impossible to fulfill the 500 hour attestation requirement without having to terminate current employment to work at a public accounting firm for significantly less pay. I would love to be a part of the solution for this dilemma that many CPAs face. I would welcome the opportunity to gain the 500 hour attestation experience but that would require that I terminate my employment and I just cannot afford to do that financially.
229	The attest experience requirement is extremely important. What I would like CBA to consider seriously is attest experience from foreign countries obtained working for a firm under the umbrella of one of the Big 4.
230	The attest experience requirement is important for ensuring that attest licensees have received sufficient experience in the attest field. However, I find that depending on what firm you work for, this requirement can be difficult to achieve. Accountants at smaller firms tend to get experience in both attest and tax. This is the situation I was in. Although I had experience in both, my attest experience was far less than my tax experience. Therefore, if I waited until I had all my attest experience it would have taken significantly longer to get my license. Ultimately I decided that taxation was the field I preferred and at that point the attest experience requirement became something I may pursue one day if I felt like I really wanted it.
231	The attest experience requirement places a barrier in a CPA profession. I excluded many jobs from my consideration because of this requirements and believe it has hindered my exploration and pursuit of some specialties within the finance industry.
232	The attest function requirement is an anachronism. Having worked in a non-attest consulting job, I can see the benefit of the CPA training for those outside of audit. Expanding the reach of the designation and depth of CPA members is paramount to maintaining the brand.
233	The attest portion of the experience requirement causes a lot of burden documenting the type of work I'm doing. My firm currently works on fixed fee engagements and has no time documentation system in place. We submit to the peer review standards, and get the required CE for attest engagements. The attest requirement, on top of all the other requirements only creates a barrier to entry.
234	The attest requirement and the A/G licence bifurcation should be modified. / / No accountant without attest experience should undertake attest engagements, certainly. But an "A" licence holder who has spent their career doing tax accounting or financial reporting is no more qualified on current attest standards and procedures than a "G" licence holder - yet the regulations permit one to sign attest reports. / / The A/G licence split should be eliminated, and the qualification for undertaking attest engagements should be based upon continuing experience and participation in the peer review program.
235	The California requirements for the attest certification are very restrictive and excessive comparative to other state requirements. It is difficult for professionals to obtain that many numbers of hours in a public accounting setting as employer do not always have an interest in placing people on attest engagements. If the hours were reduced, eliminated, or even if another way to obtain the certification was presented (ie classes, exam etc), that would be an improvement over the current method. Any consideration of changing the current standard would be much appreciated.

Licensed CPA: 0 to 3 years – Not Authorized for Attest Services – 264 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
236	The CBA should make no distinctions among licensees between attest and non-attest CPAs. The analogy is the State Bar of California which does not make distinctions between litigators and non-litigators in licensing matters (although the State Bar of California has sanctioned specialization certificates in certain disciplines). In general, the legal profession in the U.S. has rejected making distinctions between barristers and solicitors as is found in the UK.
237	The CBA should modify the attest experience requirement because I think the current requirement gives too much power to the employer. My prior employer unreasonably refused sign off on my attest experience, which made me to switch to other accounting field, unfortunately. / /
238	The current attest experience requirements are very strict. My employer had a policy of only authorizing the work as senior associate to count towards attest experience requirement even though I had works on attest engagement during the 1.5 years as Audit Associate. / I think that authority to sign reports only comes in handy when you had sufficient experience in the field and are well known by the clients. By only receiving an attest license, a CPA will not be able to just start signing the reports right away. Therefore, I really don't think that there is a need for attest experience.
239	The different requirements for meeting the attest experience seemed overwhelmingly complex. With two years experience in the field, I do not feel that I have gained enough experience - or have enough knowledge to have an attest license. I also am a mature entrant to the field and realized that I would have retired prior to needing to perform an attest service.
240	The firm where I received my general experience hours only performed one audit per year and made the hours available to employees with more seniority. It would have taken at least 10 years to attain the attest experience needed. I left the firm where I performed my general experience hours and now operate as a sole practitioner. I work with small businesses and mainly perform tax and bookkeeping support services. When a client needs reviewed financial statements I work closely with an outside attest firm. Should the regulations change and perhaps offer experience through a educational program, I would be interested in participating in such a program. I feel this would be a much more beneficial application of CPE hours. If there were options for attaining the experience and/or training needed I would very much appreciate an opportunity to provide attest services in the future; however, it is not practical for me to commute to work for a firm solely for the purpose of attaining an attest license.
241	The general licensure was one of the greatest advancements of the CPA profession in my opinion. I was able to focus more on experience that was necessary to my profession and field as opposed to trying to gain experience that in a field I had no interest and no intent of pursuing.
242	The IRS, as an employee, is unnecessarily difficult to obtain general and attest CPA experience. I would have acquired attest experience if the IRS process had been easier.
243	The main reason I did not complete the attest hours required was that I acquired my BS Accounting Degree and my CPA license relatively late in life (around age 50). I had advanced to the Controller/CFO level by that time, and I would have had to take a severe pay cut in order to accumulate the required number of attest hours. Therefore, for me, the non-attest license made more sense.
244	The process should be more objective as many employers refuse to sign the certificate even when attest work has been done. This is more common with smaller firms. Reducing subjectivity

Licensed CPA: 0 to 3 years – Not Authorized for Attest Services – 264 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
	would eliminate this. 500 hours is objective but the other forms for fulfilling the auditing requirement should also be measured in terms of number of hours to increase objectivity.
245	The public does not view licensees differently, whether they can sign an attest engagement or not. I feel the rule should be an all or nothing type proposition.
246	The questions are set up assuming you don't have the experience. I do have the required experience but found the process for attaining an attest CPA time consuming. I have met the requirements but will only upgrade when necessary.
247	The reason I chose not to aspire to obtain the attest experience was two fold: one reason was because I held a very good job at reputable company that didn't offer the experience. The other reason was because I had no desire to go work for a big firm and work an insane amount of hours as well as travel to get that experience. If I could have found a reputable smaller firm that had work/life balance and no overnight travel I probably would have pursued it. / / Attest work wasn't the reason I chose to go into this field and pursue my CPA licensure. My intent was to do more bookkeeping tasks for companies.
248	The requirement is hard to meet for someone who is self-employed and his/her previous work experience is not sufficient to fulfill the attest experience requirement.
249	The requirements are far too burdensome. As a specialist working on audit engagements, I audited specific areas and therefore was unable to complete the experience requirement because of the broad range of topics one would need to have audited to complete the requirement.
250	The training that we receive to prepare us as CPA's includes a great deal regarding the attest function, as with other areas. It does't seem right that this particular area is carved out to have a greater requirement. Especially when our code of ethics includes requirements of competence in the area that we practice in. To me, it seems like this should cover the work.
251	There are countless CPAs out there that would be able to perform quality audits, but would've had to spend too much time cutting through bureaucratic red tape in order to get their forms signed off specifically for the Attest license. Furthermore, there are a lot of attest-licensed CPAs that were able to sit under the radar for many years at a public accounting firm and get their Attest licensure without being particularly better than these non-attest-licensed CPAs. The current requirement simply cuts off the public's access to most entrepreneurial-minded CPAs because these CPAs leave public accounting to start their own firm before they meet the Attest-specific requirements. / / Remember, too, that it's not just the requirement that must be met - the forms also have to get signed and filed; this red tape process takes A LOT of time and should be factored into the unreasonableness level of the attest experience requirement.
252	There is currently a requirement of 500 hours of supervised auditing experience, documented with workpapers. This corresponds to approximately 3 months of full-time auditing experience documented with workpapers. In my case, I was an auditor conducting financial and regulatory examinations for the State of California for 7 years, and I was unable to obtain the authorization to sign on attest engagements because I did not have access to the workpapers I completed after I left my employment with the State. The CBA recognized my General Experience however, given that my supervisor could verify it. / / With 7 years of working experience as an auditor, I have multiple times the number of hours required to meet the attest requirement. I would respectfully ask the CBA to consider auditing work experience documented in a manner similar

Licensed CPA: 0 to 3 years – Not Authorized for Attest Services – 264 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
	to the General Experience requirement as one method to complete the attest requirement. Given the more specialized nature of attest engagements, a longer work experience of 2 years or more performing audits full-time under the supervision of a CPA might be a good option under this approach. / / Thank you for the opportunity to comment on the attest requirement for the CPA license.
253	There should be standard working papers requirements. As of now, there are multiple working paper support softwares which are very expensive.
254	This requirement should be eliminated because it provides entry barriers for younger people. They stay and work in audit just to get the sign-off, thinking they have to have it to work in accounting. After the sign-off, they leave to pursue areas they enjoy. Employers/Partners are aware of it and use it against their employees by delaying sign-off. Thus, it becomes a complete waste of time because now those workers have to learn other areas from the start. The attest-knowledge benefit is minimal because other areas have their own vast bodies of knowledge.
255	To complete the attest experience requirement, I have changed my job by four times within last four years because the employers either no enough engagement or pay too low. / I believe the CBA should eliminate the attest experience requirement, and improve peer review for the high quality attest engagements.
256	Under the current attest experience requirement, the applicants are required to have the employer to certify and sign off on the attest experience form. Some of the questions are based on the judgement of the signing partner. Therefore, even though the applicant attained 500 hours of attest hours, the answers provided by the signing partner on the applicant's ability to perform engagement directly affect whether the applicant can receive an A license. The judgement can be biased and discriminated due to Resignation from the job, arguement with the partner, or some other unfair issues. /
257	When I first applied for my CPA license with CBA I was asked to get verification of experience of audit experience I had received and to verify whether persons verifying my experience were in good standing. This I did and the part of the experience received in [redacted] and approved by persons designated FCCA was rejected although CBA had requested that I verify their standing which was done. If CBA was not accepting overseas verification this needed to be clearly stated.
258	When I received my general CPA license, I did meet CBA minimum attest hours requirement; however, my firm has set a higher standard (1,000 hours minimum, with 60 hours in reporting and 40 in planning). Therefore, when I was eligible for a general license, I decided to just upgrade my license to attest when I received the experience my firm requires, rather than waiting to become a CPA.
259	While I think it would be of a benefit, it should not be a requirement for licensure as a CPA. For those accountants that do not perform attestation services or were not able to work for Public Accounting firms to gain the experience, having a the ability to obtain a General License that demonstrates proficiency and commitment to the profession, is a sought after, and valued professional goal.
260	While other board of accountancy giving authorization to sign report without attestation experience, why not CBA.

Licensed CPA: 0 to 3 years – Not Authorized for Attest Services – 264 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
261	While the requirement is 500 hours of attest experience, my firm requires 1,000 hours before they will sign off. As a tax professional I did a rotation in the attest department but my attest hours did not reach 1,000 so my firm would not sign off on my experience.
262	Work experience in Audit and Attestation is just available for new grads or students, making it so hard to fulfill the requirement for Audit work experience for others not in that category. Perhaps, a policy of hiring limited amount of employees in mid age who wants to fulfill the requirement can be beneficial. / / Thank you;
263	Working in government, there are limited opportunities to obtain the attest experience required. Perhaps offer other options that apply to public service.
264	Would like to see other attest experience, such as internal audit and IT audit, as part of experience requirements. Perhaps an attestation specialist route for different types of auditing.

Stakeholder Group: Licensed CPA 10 - 20 years

Authorized for Attest Services

Licensed CPA – 10 to 20 years – Authorized For Attest Engagements - 686 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
1	"CPA" is a respected designation. It's not hard to achieve if you're an intelligent, hard worker. Any decision to reduce the requirements only hurts the reputation of the profession and the perceived value of having CPAs perform work.
2	# of hours performing attest services is a very ambiguous milestone and is not nearly as useful to protecting consumers as would be a minimum # of hours "leading" an attest service engagement under the supervision of a currently licensed attest provider. For example, 750 hours logging cash confirmations does not provide the same education as 250 hours being responsible for all the fieldwork & workpapers in an audit. This difference especially calls out that candidates must have a certain level of competence before they could be considered reasonably prepared to lead an audit, even under supervision. Some modification of the current experience requirement to ensure breadth in the hours would benefit consumers.
3	500 hours is an insufficient number of hours for an attest experience requirement. Although I don't use my prior attest experience in my current job function, my attest experience has helped in various job aspects. A CPA without attest experience wouldn't be considered sufficiently knowledgeable by the public.
4	500 hours is barely adequate.
5	500 hours is too little
6	500 hours is very less. I can see that although they met 500 hours but really not capable of doing audit by themselves. May be CBA should introduced another layer that they got the license to practice but not to sign the report. To sign report, there should be separate requirement.
7	500 hours of attest experience is really very little "real world" experience to sign off on an attest engagement. Formal education and training are essential, but are not a substitute for actual, hands-on, properly supervised client experiences. I believe the attest requirement should be maintained, but require a longer period of experience before qualifying.
8	500 hours translates to little more than 2 months of attest work. Seems like the requirement should be higher, however... this might not be possible for those practitioners that work for smaller firms. I worked for one of the Big 4 in assurance... so it was "easy" to get the requisite hours many categories within the first year two years of employment. It maybe impractical to further split hairs, but there might be a way to distinguish between the types of experiences individual licences have (rather than a general attest bucket). For example, currently split between governmental experience (only those that can sign government audit reports) and "general" expernence (those who can practice general accounting but not sign attest reports). Thought would be to be able to distinguish individuals specializations.... in addition to general experience.
9	500 hrs is only a quarter of a work year which is not enough to get an in-depth understanding of the more complex areas you may attest to. It would make more sense to have to spend a certain number of hours in each area.

Licensed CPA – 10 to 20 years – Authorized For Attest Engagements - 686 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
10	500 is too much
11	A candidate obtained hisher cpa license with just class room experience has no real world experience and is not qualified to sign off on financial statements.
12	A complete CPA includes one with attest experience
13	A CPA with only a year of general experience would mean something totally different than a CPA with two years of attest experience. In hiring a CPA to be on my internal audit team, I would want to know which experience requirement they met because it would tell me something different about their skill set.
14	A licensed CPA as is the only professional authorized to perform and certify financial statement audits. As such the public expects a CPA to be capable of performing audits. In my opinion working with an experienced CPA on attest work an accountant will gain much more insight on auditing and attest work and then be able to independently produce a much better work product. Personally, 25 years later, I still hear various partners and mentors telling me to always watch out for certain items etc. and it that personal advise that has help succeed with non-attest work.
15	A little more clarification on the breadth of the experience needed for certificationactual practice would help candidates better manage their time in public accounting.
16	A minimum of 500 hours of attest experience should be required of all CPA's licensed in California whether they perform attest services or not.
17	A new accountant just out of college needs more than a few hours to adequately fulfill the attest requirements. Most new accountants only cover a few audit areas. It takes at least two or three years to be able to gain enough experience to supervise staff in the performance of an audit. I believe we should maintain the attest requirements.
18	A practitioner should only perform those service by which they are qualified and having an attest requirement not only hinders some individuals from being CPAs it also gives a false sense of knowledge or experience. For example, a person may audit cash their entire career and have 1000s of hours of attest experience, yet never understand the disclosure requirement in a financial statements.
19	A variety of attest experience gives the applicant SIGNIFICANT knowledge that one cannot learn from a text book or a classroom. This exact experience gives an applicant a whole new working intuition. The intuition to quickly and accurately find errors and misrepresentations in everyday accounting. The attest experience should continue to be part of the necessary process to develop our intuition. My own attest experience is extremely valued everyday. After over 15 years licensed, I am a much more efficient and accurate corporate CPA, of great value to my employer, because of the attest experience requirement. Keep it.
20	Actually performing tests is a helpful part of the learning process. However, while working in public accounting, I found a lot of new auditing staff simply performed the tests that had been performed the prior year and didn't understand what they were actually testing for.
21	Add many more hours. Those who have a CPA need much more time in attest to be effective both in public OR private accounting.

Licensed CPA – 10 to 20 years – Authorized For Attest Engagements - 686 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
22	AFTER THE STATE REQUIREMENT OF A PEER REVIEW, WE STOPPED DOING AUDITS BECAUSE THE PEER REVIEW COST MORE THAN THE AUDITS WE PREPARED, THUS NOT WORTH IT. HOWEVER, THAT STILL COST US ANNUAL FEES, SINCE WE DO NOT DO AUDITS I AM STILL REQUIRED TO SPEND 24 HOURS EACH LICENSE PERIOD ON NONSENSE THAT HAS NOTHING TO DO WITH WHAT I DO FOR A LIVING. I JUST FINISHED FRAUD - 4 HOURS, ETHICS 4 HOURS, AND 24 HOURS OF ACCOUNTING AND AUDIT - 90% OF MY JOB IS TAX.
23	Agree that there should be some attest requirements for gaining a CPA license with A designation. However, I don't feel that inventory review should be a requirement. I have heard from many licensees that have had to go with G designation due to the inability to find an attest engagement that had inventory as part of the engagement.
24	All accountants licensed as a CPA should be able to provide the same level of services. There should not be two separate levels of licensure, both of which are designated as CPA.
25	All CPA Candidates should function as the manager on an audit at least once before being obtain certification. As a Controller and CFO prior to returning to California I obviously had more experience than other candidates and performed one audit as a manager in California in addition to audit work in Oklahoma. Dumbing down everything in this world needs to stop. However, with more banks accepting Reviews the requirements may need to be changed to allow more hours performed in a review.
26	All CPAs do not perform attest services. Having the experience requirement makes it difficult for CPA candidates that have no interest in working in public accounting. The experience requirement is only a small portion of the experience gained while working in public accounting on attest engagements.
27	all CPAs must have attest experience
28	All CPAs should have attest experience. People who obtained a CPA license via Pathway 2 should have a different license easily identified by consumers. They shouldn't be called CPA, give them a different license (e.g. CA - Certified Accountant, etc.)
29	Allowing new members to be granted licensure without the 500 hours of experience is doing a disservice to our profession. Most non CPA's already think all CPA's do is tax work. Maintaining different experience requirements is only adding to the confusion and reducing the value of the CPA designation.
30	Although I agree somewhat that the attest experience requirement is important to the CPA licensure requirements, I believe there are more important experiences necessary. Being able to think strategically and offer advice needed by companies for future growth planning is very important and has little to do with the attest requirement.
31	Although I concentrated my career in tax, experiencing the attest function made me a better tax accountant and provided me the ability to fully understand the numbers I was looking at. Tax people with the modified Form E filings are lacking that understanding so I do not feel it should be dropped as a California requirement.
32	Although I do not perform attest work with my current employer, I am involved with our outside auditors. Having the attest experience has significantly impacted the way I do my work and prepare my reports for audit. Having the knowledge of what our auditors are concerned with

Licensed CPA – 10 to 20 years – Authorized For Attest Engagements - 686 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
	enables me to prepare my work in a way the auditors can follow without me having to explain everything in detail.
33	Although I perform no attest services in my practice, the attest experience required by the old certification process and cross training in audit has helped with the general understanding experience of general ledger work, clear and succinct documentation, and reviewing documents for reasonableness. Without these experiences, some (newer CPAs) tax professionals have difficulty creating workpapers to clearly document their tax position.
34	Although I still maintain my CPA license, I now work in a completely unrelated field (Marketing - Product Management). I still believe it is integral that attestation hours be completed so that you get the experience needed to perform attestation services. This is also consistent with other credentialing requirements such as the Project Management Professional certification.
35	Although many CPAs in practice today do not perform attest engagements, I still strongly believe that the attest requirement sets us apart from simply being a tax preparer or accountant. Otherwise, why bother with getting the certification.
36	Although many CPAs perform tax services only and do not perform attest work, I feel it does benefit them to have the attest experience as it helps them to gain and understanding of the composition of financial statements accounts.
37	Although my attest experience was limited for licensure, my litigation support experience working on audit malpractice cases served to provide more knowledge and insight into the auditing industry as a whole. Knowledge of how such cases are litigated, interrogatories prepared and responded to, could shed more light as to the responsibility of an auditor in the public's view. Also, providing information as to how CPA firms are insured for malpractice could provide better perspective to a candidate who may be planning to start or join a new practice.
38	Any changes should only apply toward those not already CPA's.
39	As a CPA I am concerned by possible changes that may allow people to become a CPA without attaining the proper experience, including attest experience. The public does not know the difference between a CPA who has attest experience and one that doesn't. As a hiring manager in business I have found that staff that have not been in public accounting and attained attest experience are not as strong as those who have this experience.
40	As a forensic accountant, even though not engaging in attest engagements, the underlying procedures, reasoning, and documentation procedures remain primarily the same. The attest requirement for licensing was a solid foundation. I believe it to be a necessary foundation for any area of CPA practice.
41	As a person now interviewing and hiring CPAs, I do not consider a CPA wout the attest function to be a true CPA. I think it's a watered down version and really don't seek to hire these people.
42	As CPAs, we should be held to the highest standards in the performance of attest functions.
43	As with most things in life, becoming an expert at something requires both education and experience. From my own experience, while my college education gave me a knowledge of accounting theory and principles, it was not until I worked as an auditor for a public accounting firm that I developed the practical knowledge and understanding of the complexities, risks, and importance of the accounting and financial reporting systems in real organizations and real

Licensed CPA – 10 to 20 years – Authorized For Attest Engagements - 686 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
	situations. In short, my education was a minor part of my overall qualifications when compared to my attest experience. I highly encourage the CBA to maintain this important requirement in order to protect the high standards of professional quality that we have all worked so hard to achieve.
44	At first not a big fan of the attest expereince for my cpa licensure. After the process thought it was gave me a better sense of the financial statements and how to better understand the financial statements. It provided me with a better qualifications for more opportuinities in public accounting.
45	At the risk of sounding glib, I needed attest experience to get my license. I feel that allowing licensing without an attest experience requirement lessens the value of licenses of those of us who did complete the attest experience requirement.
46	Attest engagements are only part of the profession, but command a lot of work for the CPA license. I'm not sure if it has the correct balance.
47	Attest experience can be more defined in details on sections performed.
48	Attest experience gives the ability to think out of the box. It is an art and makes the person more confident about his ability to take on tasks that otherwise would be hesitant to take. Attest function pushes one to be a kind of forensic accountant or a Business Valuator. I strongly recommend the Board to maintain this experience requirement regardless of costs.
49	Attest experience helps develop critical thinking and development in other areas that CPA's practice far beyond auditing and attest work.
50	Attest experience in early career is important. Lack of attest experience, like absence of the CPA credential, is indicative that "something is missing" in the qualifications for CPA. Tax specialization, which once involved critical thinking, has now morphed into compliance devoid of critical thinking. Attest duties involve critical thinking. Critical thinking skills must be preserved and encouraged in this profession.
51	Attest experience is critical for professionals performing public accounting services.
52	Attest experience is essential to being a well-rounded CPA. Professionals gain the knowledge necessary to do well in other areas CPA operate. Please eliminate alternative routes to licensure.
53	Attest experience is extremely valuable and should be a requirement before licensure.
54	Attest experience is indispensable in litigation support accounting and business valuations, which are two main areas where CPA's are currently moving due to the shrinkage of traditional tax preparation and accounting markets. At a minimum, requirements for attest experience should be maintained, if not expanded.
55	Attest experience is integral to being a C.P.A.
56	Attest experience is invaluable and should definitely continue to be required. I am no longer in public practice but draw on my audit experience frequently in performing duties for corporations.
57	Attest experience is just an excuse for CPA firms to limit number of CPAs available, much like the medical industry limits the number of doctors by limiting the number and class size of medical schools in the US. Becoming and maintaining a CPA license is difficult already--the CPA exam is comprehensive and pass rates are low, the continuing education cost and time is significant (and

Licensed CPA – 10 to 20 years – Authorized For Attest Engagements - 686 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
	probably necessary), and the short duration between renewal periods means (especially if you practice as a CPA in multiple states) that you are spending a lot of time just maintaining the CPA licensesas opposed to actually using your CPA for your clients' benefit.
58	Attest experience is of vital importance to our profession. The general public and less experienced users of financial statements often do not understand that financial statement audits do not provide absolute assurance that financial statements are free of material misstatement. Having a requirement of attest experience to become a CPA ensures that all holders of the CPA credential will understand the concept of materiality, how it applies to an attest engagement, can inform members of the public about how an audit works, and can explain that audits DO NOT provide absolute assurance. Losing the attest experience and creating two classes of CPAs will create confusion with the general public about the role of a CPA and what services they can perform.
59	Attest experience is valuable if a person will be pursuing work in that field. However, if they will be going a different direction (say tax work) I don't think the attest experience is needed. Because of the various avenues that a person can pursue in a public accounting career, I think that it makes no more sense to require the attest experience than it does to require tax or other types of experience to be licensed. Employers' requirements for certain experience that relates to the work being performed, coupled with firms' internal oversight of competencies and external peer review are much more valuable to ensuring that the public is protected.
60	Attest experience is very important to being a CPA. I would hate to have this eliminated. New licensees already think they know much more than they do. The attest experience allows you to work with a variety of clients and gain knowledge and the ability to make judgment calls.
61	Attest experience provides invaluable analytical skills and an understanding of standard operating procedures that are applicable to all types of CPA engagements (not only attest engagements). Attest experience helps build a foundation for quality work product and review procedures.
62	Attest experience provides license applicants with valuable opportunity to apply their academictheoretical knowledge of standardsrulesregulations in real-life practice situations while continuing to provide consumers comfort of knowing that services are supervised by other, more knowledgeable and experienced, practitioners thus ensuring service quality.
63	Attest experience provides significant knowledge and experience to CPAs that will help them to better serve their clients and the public. I strong recommend CPA to compete the attest experience at least at the current requirement
64	Attest experience really helps accountants understand transaction flows that lead to ending balances and how GL Balances support Financial Statements. It also teaches accountants to be resourceful as the CPA Firm experience is client facing which requires some polish and it provides a risk management perspective. Accountants that do not have attest experience generally speaking are less business minded and usually have sub standard work papers.
65	Attest experience requirement better prepares the CPA to serve clients
66	Attest experience requirement is and should continue to be a must complete for all potential candidates.

Licensed CPA – 10 to 20 years – Authorized For Attest Engagements - 686 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
67	Attest experience requirement would be valuable mostly for a CPA who is performing attest services on a regular basis and may not be as valuable to a CPA who provides tax services.
68	Attest experience requirment hours should be increased.
69	Attest experience should be augmented to what clients expect their auditors to perform and what bankers and investors believe should be a priority in assessing their ability to audit.
70	Attest experience should be modified to better reflect more stringent attestation requirements, including increasing experience hours, strengthening course requirements including those for public companies, IFRS, PCOBA.
71	Attest experience should continue to be a required component of licensure.
72	Attest experience significantly contributed to and enhanced my ability to record financial transactions, analyze financial data, complete business process analysis and design, document and understand internal controls, design documentation and workpapers, logically reconcile accounts, research and resolve issues, understand and appropriately use the materiality concept...the list is endless.
73	Attest feels irrelevant in today's business environment.
74	Attest hours should be increased. 500 hours is a joke to opine on a financial audit.
75	Attest is clearly a very specialied part of the work ONLY a CPA can provide. There is no question in my mind about the value of the experience requirement of the attest work. I also believe that the current structure of the peer review makes it difficut for sole proprieters to comply with the peer review requirements because the sole proprieters are held to standards that re not sensible for them
76	Attest is the best process to tie financial information to reality
77	Attest provides exposure, and lot's of it. Never discount the birds eye view offered to these up and coming financial professionals.
78	Attest work gives the person experience identifying problems with other companies financials. Without attest experience, I think having a CPA title misrepresents itself. You would need to create a new Title if no attest experience in my opinion.
79	Attestation experience is a key skill in the ability to serve clients or work with auditors in the private sector.
80	Attestation is an important facet of public accounting. However, the experience requirement can likely be modified, maybe fewer hours, to reflect efficiencies of electronically aided audit procedures.
81	Attestation is not something that can be learned from a book. There needs to be that sort of joourneyman experience.
82	Attestation is very important. It teaches you how to investigate financials from a Macro-perspective, rather than investigate by GL lines. It also trains you on how to find mistakes and missappropriations, on an industry by industry basis. If we want strong, well-rounded CPAs we should absolutely keep the 2000 attestation hours requirement.
83	Attesting is a specialty that requires the additional experience.
84	Audit helped me to be more thoughtful in analyzing certain questions and matters.
85	Auditing increase the ability of a CPA significantly.

Licensed CPA – 10 to 20 years – Authorized For Attest Engagements - 686 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
86	Audits and reviews are the only engagement unique to CPAs. Without protecting that function, we might as well all be EAs.
87	Based upon my experience with staff that have only completed the minimum required attest hours, they have no been properly prepared to be a well rounded CPA. I believe that 1000 hours of attest work should be the minimum- if not more. Critical thinking is developed during proper training experience and cannot be underestimated as a valuable skill set.
88	Because I am not familiar with the alternative methods allowed to satisfy the 500 hour requirement, and my experience was through public accounting route, I feel that the requirement should be more rigorous if the candidate is not getting experience through public accounting principally because of the broad range of cllients and industry that one is exposed to. If the candidate only works in audit in a governmental entity for example, they may only understand the governmental client and not get the broader understanding that I feel is necessary for a professional CPA designation.
89	Book study can only get you so far. The attest requirement forces applicants to apply their knowledge to real live scenarios and is a critical component to the licensing process.
90	Book, class, exam can't replace the what we can learn from actually preform the attest service. Without the attest experience, those accountant more likely to miss to detect error of accounting transaction, internal control etc.
91	By acquiring attest experience, a CPA can fully prepare and respond to client's needs for business with respect to operations, risk assessments, and developments. A CPA who possesses attest experience has practical skill and knowledge to identify the business needs and help address the changes.
92	By completing the requirements to perform attest engagements, applicants are exposed to a variety of situations only afforded the applicant by performing attest engagements. This knowledge increases the skill level of future CPA's to more critically view each new situation when in private practice or working for a business.
93	By modifying the attest experience requirement, I think the CBA should increase the number of hours required. Even increasing the requirement to about 6 months (given 40 hours a week) of attest hours will give the applicant more time and exposure to areas necessary to become more competent.
94	By not requiring attestation experience, CPA licensees have become "watered down" and not has meaningful and beneficial. The accounting and tax knowledge gained from public accounting experience is broad and invaluable.
95	By not requiring the attest experience and allowing a candidate to utilize the title of "CPA," it significantly impacts the validity of the title. I feel that either the attest experience should be required, or else a different title should be provided to those who elect not to perform the attest work to obtain their licensure so as not to dilute the meaning of the title with sub-standard licensees.
96	By removing the attest requirement the CPA designation would be devalued.
97	Challenge is quality of experience--obviously not all attest hours are of the same caliber but that is just a fact of life.

Licensed CPA – 10 to 20 years – Authorized For Attest Engagements - 686 Comments **Please provide any additional comments you may have regarding the attest experience requirement.**	
98	Clearly there is a minimum bar that any CPA should reach before being able to sign off on attest work, but like doctors, certain specialties should require more hours; for example public company work. Others require different hours, like GAAS work. The CPA should also make an effort, along with the State and National accounting societies to educate the public about the types and scopes and education requirements related to the work
99	CPA education through the classroom, books and testing have only partial correlation to the real world experience of actually performing CPA duties. The prime skill set of a CPA must be "caught" rather than "taught." Requiring CPA candidates to be trained and mentored by those who have been functioning as CPAs is invaluable. Do not reduce the number of required attest hours.
100	CPA license should only be provided to those who have audit experiences. Without this noone should be able to use the designation.
101	CPA obtain analytical skills through attest experience, and thus will help serve the public well.
102	Currently I charge staff about $9,000-$12,000 for signage of attest experience. They do not perform attest functions, but rather take the partners of the firms CPE. This has been a significant money maker for CPA's to gain their attest license and for firms to gain a consistent revenue stream.
103	Dear CBA : Upon my passing the accounting certification exam in California and getting my experience, I met a bunch of "basket weavers", all from California, with the same credentials. I do not know what has become nor became of these people as they have "pouf!" disappeared, though I am now sure that these were not accounting people in the least given their background and 'California', etc. In looking back, some were even sports professionals, etc., and indicated their C.P.A. credentials and "gigs", big schools, and so on, but same were still basket weavers. Comments invited before any one or more of same "pops up" again. Thank you and good day. Sincerely, [redacted] et.al, et seq.
104	Different levels of CPA certification are ridiculous and de-values the work it used to take to get certified
105	Diluting the attest experience requirement or eliminating it would make the CPA designation less valuable. There are several "avenues" to obtain a CPA license, which leads to consumer confusion as to what exactly it means to be a CPA. Tampering with the attest requirement will only add to the confusion and further diminish the value of the license.
106	Don't need attest for CPA's in the tax field, however, it helps to know it.
107	Due to the current services I provide, I have maintained my tax license but not my attest license. However, I feel the attest experience is beneficial for all CPAs no matter which path they choose to take. Financial statement background is key to understanding a client's business, even when only preparing tax returns.
108	Eliminating the work experience requirement dilutes the value of the CPA to other "minor" certifications that can be achieved solely on the basis of "textbook" knowledge. The work experience requirement exposes professionals to a variety of settings (industries, personnel, physcial and electronic documentation) that contribute to what it means to be "certified" in something.

Licensed CPA – 10 to 20 years – Authorized For Attest Engagements - 686 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
109	Even if a CPA does not perform attest work, the experience gained by obtaining significant experience auditing and conducting fieldwork is critical component of a CPA performing in many diverse roles which range from being a CFO of major corporations, to Director of Finance for Government agencies, or Private companies, to being a staff account for any of these agencies. The attest experience give a CPA invaluable perspective on the importance of accounting information throughout their careers.
110	Even though I am no longer practicing public accountancy and am a CFO, I find that accountants who have attest experience are many times more qualified than those that do not,mainly because of the fact that, as auditors, they see several ways in which a transaction or a process is done. Exposure to multiple companies when getitng attest experience is invaluable to both the accountant who wishes to stay in public accountancy as well as those that will move on to careers in the private or non profit sectors.
111	Even though I do not perform attest functions, my attest experience was invaluable. As a tax preparer for entities the attest function experience was invaluable in understanding the relationship of the general ledger to the financial statements. This is what separates my knowledge from the general bookkeeper. I was actually disappointed when the profession allowed CPA's to be licensed without attest experience. I beleive it is the only training today that separates a CPA from any other professional.
112	Even though I may not be performing attest work, I still perform my duties as if I were performing an attest job. I think this is to the benefit of the client and it has expanded my thought processes. Without this, I know what I would have been missing because I see it in colleagues who do not have that experience.
113	Even though I now work primarily in the technical, financial management system side of the house, my attest experience is invaluable when discussing the development of our financial statements with our financial accountants, as well as being invaluable when discussing potential weaknesses with the external auditors. Also, the attest experience helps develop overall analytical skills.
114	Even though I primarily prepare tax returns and perform non-attest financial statement preparation, the knowledge gained performing attest work helps me determine whether the information I receive from clients is reasonable or requires more questioning. Since the IRS and most clients expect me to question things that are suspicious, the skills I learned during my own attest requirement are put to use regularly.
115	Every candidate that seeks the CPA title should have some attest experience. The current path whereby a candidate does not need attest experience devalues the CPA license. There are CPAs in the business world who have not financial statement experience under the general experience designation. To the lay person, there is no difference between a general experience and an attest experience CPA. If the goal is for the CPA to protect investors then false security is provided to these same investors with less adequately experienced CPAs in the business world. Don't up sell the CPA for the sake of having more numbers out in the marketplace.
116	Except for the attast hour and peer review requirements to maintain good quality of service provided by CA CPAs, the results of mandatory peer review shall also be disclosedpublished to ensure clients retained proper or good quality attest services.

Licensed CPA – 10 to 20 years – Authorized For Attest Engagements - 686 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
117	experience and education are both required in order to be a Form A CPA
118	Experience as an attest auditoracoountant contributed significantly to my skill set.
119	Experience is extremely important. A book, lectures and tests cannot replace experience.
120	Experience requirement are significantly more important than education requirements. The current 5 year education requirement will reduce the number of candidates selecting accounting as a career and will have a long-term significant negative impact on the profession. If the believe is that the quality of candidates needs to improve, increase the experience requirements as that will have the largest impact on the quality of licensed CPA's.
121	For CPA going into tax or any other discipline other than audit, I don't feel the attest requirement is that valuable. For CPA's going into audit, it is obviously a must.
122	For CPA's who specialize in taxes, should not have to complete attest experience requirement.
123	For experience purpose, not only attest experience is required, but other experience (tax, consulting, ...) should be required too. The other option: It's like MD, CPA should have varieties of different specialty in different area. You can not practice in certain field unless having a qualified credential.
124	For me personally, the attest experience serves as a critical foundation of knowledge from which I've continued to build upon even after licensure. I believe it is important for all accounting graduates to have attest experience even if they do not plan to have a career in public accounting. The principles learned are invaluable and usable in any public or private accounting position.
125	For me, the attest requirement was useful in making me aware what I was not qualified to do. I think the 2 track system is good. There is a significant difference in understanding for those who have done the work underpinning attestation and those who have not. Both certifications make it qualification levels clearer.
126	For the first 20 years in practice I was on the Audit side, and served on the AICPA Peer Review committee and Chaired the [redacted] Peer Review Committee and was a member of the [redacted]. The Attest function requirement was critical. Now my practice is limited to tax so it is not relevant. However unless certification is limited to practice areas, the attest function requirement must remain a requirement
127	For the integrity of the profession in the State of CA ..... absolutely maintain and strengthen all the experience requirements.
128	From my experience, Attest services are not typically provided to directly to "consumers", but to businesses and corporations. I do not believe thousands of hours are required to compile Financial Statements for a small business in order to help them obtain a bank loan. However, I do believe a LOT of experience is needed to INDEPENDENTLY perform financial statement audits of a large corporation.
129	From my personal experience, I think the quality of attestation hours in training is more important than the quantity. There's a big difference between someone who has spent 1,000 hours making marks on checklists and someone who has spent 500 hours assessing the risks and writing audit programs based on that assessment. In some of the firms where I worked, "audit planning" seemed to consist of little more than photocopying audit programs and checklists from

Licensed CPA – 10 to 20 years – Authorized For Attest Engagements - 686 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
	the PPC binder. The partners wanted to take the professional judgment out of the planning process - and that's just wrong. When I return to auditing - and I hope that's soon - I'll show everybody how steak is done!
130	Giving CPAs a choice of path where audit experience is not required might be ok for some, however with professionals at large and mid size public accounting firms, it helps provide base knowledge that is useful in other practices. For example, tax professionals are better equipped to deal with how information impacts the financial statements when they have this base knowledge. The optional path makes it easier to get a CPA license, but it isn't the same.
131	Government sector is the biggest employer of CPA's and the Board should support these members. One is by reducing the number of required CPE hours and the renewal fee. CPA's in the government sector do not normally get help from our employers in our continuing education and license renewal unlike our counterparts in the public sector. While I agree that attest experience hours is needed in order to qualify for the title "CPA", once this is fulfilled, CPA's who choose to work for the government should be given some support from the ProfessionBoard.
132	Having a more hand's on, real-life-based requirement I believe would be very helpful. I got A's in college, began working for [redacted], and after working there for 2 years had no idea how to do actual accounting. The practical part of this experience in my opinion is lacking. AND - the abilitiy to serve clients is definitely enhanced when a CPA has practical experience.
133	Having attest experience refines the development of professional skepticism. The expereince has benefited me and my clients by identifying and developing strategies that support good business.
134	Having the attest experience sets me apart from CPAs that do no have it. This is true even though I no longer do attest work. The change in CA law to allow the general experience license significantly reduced the overall value of the CPA license. Sometimes I wish those CPAs had a mark on their license indicating they did not complete the attest hours. It waters down the value of my license.
135	Having two types of CPA's, one with attest and one without, is misleading to the public. A CPA without attest experience is not really a CPA - just an accountant. A CPA is someone who can perform attest services. Tax preparers do not need to be a CPA to practice. A tax preparer who is a CPA offers more to his clients than just a tax preparer or an auditor would alone. So I recommend requiring all those who wish to receive their CPA to fulfill the attest experience requirement. Lowering standards to maintain or increase the number of persons with a CPA certificate is harmful to everyone involved. Just in case there isn't a section later in this survey to say so, the Peer Review Program is very harmful to CPA's and should be scrapped. CPA's know how to preform an audit or review correctly without additional oversight to the CPE and licensing requirements. Those that don't do them correctly will be discovered and dealt with. Perhaps you should have a watchdog group that follows up on concerns filed about misleading or fraudulent financial statements that come to light. Maybe filing a report with that group should be easier to do or made more available to banks, investors, and other users. The cost of the Peer Review Program on small & medium firms that do a few financial statements is burdensome. And then it only makes the products more expensive unnecessarily for the clients.

Licensed CPA – 10 to 20 years – Authorized For Attest Engagements - 686 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
	Don't penalize all preparers and their clients because there are a few bad apples. Just get rid of the bad apples as they come to light.
136	Having worked with a number of staff over the years, the number of hours may not properly reflect quality or experience opportunities that are used for attest experience. I think there should be additional clarification on specific audit areas so that there is greater consistency and improvement in development.
137	Hooters girls are required to log a certain amount of hours in their profession as well, but it doesn't necessarily generate the best chicken wing dining experience now does it?
138	Hours are not the issue, it how those hours are spent.
139	How can you be a "Certified PUBLIC Accountant" without doing attest work as a public accountant? They can certify as another kind of accountant without doing attest work. I would NOT hire a CPA if I knew they didn't have attest experience. Attest experience significantly improves an accountant's understanding of the field. It also opens our doors to many topics and helps us learn how to work with clients and client management teams. It is extremely important. It is THE key to becoming a valued CPA.
140	How many hours of experience have been completed is a poor measure of how much is truly 'experienced' and learned. But it is difficult to think of a better way of measuring training. The key non-measurable requirements for excellence include having an excellent trainer, getting the proper information, challenges and feedback on actual performance, plus all those intangibles that go into creating a perceptive, thoughtful, efficient, standards-conscious, communicative, relational and far-sighted CPA.
141	I
142	I am a CPA specializing in Tax. So, the attest work experience is of moderate importance. It is relevant experience that CPAs should have. I know it helped me to become a better CPA (Tax person).
143	I am a strong advocate of more attest experience. I had to do 3 years full time in Australia with a licensed firm to become a Chartered Accountant and think something similar should be required here also
144	I am currently working mostly tax. However attest experience in a past help me a lot. All CPA should have the requirement otherwise the license is not different from EA or book keeper.
145	I am not sure how anyone can "audit" a company's financial statements with no attest hours. I think the current standard of 500 hours is okay but personally think an individual needs at least 2000 hours.
146	I am semi retired now but practiced in public accounting in the attest function for about 30 years. As part of my responsibilities, I oversaw quality control functions within my firm and was responsible for assessing CPA candidates for their experience requirements. In my experience, no candidate with less than about 2000 hours of varied attest function services truly met the requirements for CPA licensing, as I understood such requirements. Granted, the licensing requirements are somewhat subjective, but I believe they are intended to and should hold the CPA candidate to a very high standard of performance. Because of the subjectivity involved in

Licensed CPA – 10 to 20 years – Authorized For Attest Engagements - 686 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
	measuring performance, I believe there is a wide disparity of experience among new CPAs in the attest function.
147	I am supportive of 1) increasing the number of CPA candidates and licensed professionals that provide attest services and are 2) allowed to sign an attest report. However, as it pertains to consumer protection, the simple process of obtaining attest hours experience helps #1 above but is in opposition to #2. The current certificate of attest experience does properly ask questions related to an applicants experience with planning, audit procedures (although I believe this should be further refined to reference critical and significant audit attest areas), working papers, explinations and comments, and reporting. However, there should be greater linkage or specifications as to the hours required in each of these five areas in section VI (six). In my opinion there it would be nearly impossible for someone whom spends 100% of there professional time (1,800 client hours per year) performing attest services that would be prepared capable of enhancing consumer protection. The general experience certificate for CPA licensing provides a great way to segregate those with experience sufficient to understand the risks and responsibilities associated with signing an attest report from those with general experience in the attest environment. However, public perception knowledge does not recognize the difference between these two CPA pathways and over time I anticipate this will lead to dilution of the CPA designation.
148	I am the audit partner for our firm and also perform peer reviews. It takes a significant amount of my time in training staff accountants in the auditing field. It is critical that staff obtain sufficient training especially when conducting compliance audits that require specialized skill in the detection of noncompliance issues. I have found that it takes over 1 year to train a bright young accountant in auditing. Changing standards are also an issue and require training in how to interpret and implement new standards. Every audit entity is unique and an auditor needs the skills to be able to interpret their controls and data efficiently and effectively to appropriately plan an audit.
149	I beleive that attest experience is an essential element of CPA licensure in California. In fact, "all" CPAs should be required to have attest experience and the current two paths should be eliminated into one path requiring attest experience.
150	I believe 500 hours are not enough.
151	I believe a true CPA should have the adequate experience on the accounting side to be a true CPA, allowing candidates to do only tax work and still be a CPA misleads the public about their abilities as an accountant. Instead of elimnationg the standard, maybe the profession should have a seperate license for Certified Tax Preparers, Maybe an EA+ type.
152	I believe attest experience is instrumental in developing comprehensive skills necessary to service business as well as individual clients whether the CPA's focus is income tax preparation or accounting and auditing. CPA's whose focus is taxation often miss financial or GAAP implications of income tax driven decisions. Without the attest requirement such CPA's will not have the opportunity to be exposed to financial reporting and how it potentially relates to their clients.
153	I believe attest experience is the best way to gain the knowledge needed to become a CPA. It takes time to gain that experience. I have worked both in CPA firms and private companies and

Licensed CPA – 10 to 20 years – Authorized For Attest Engagements - 686 Comments **Please provide any additional comments you may have regarding the attest experience requirement.**	
	believe the fastest most efficient way to gain that experience is working for a CPA firm. I don't believe cutting the required hours is necessary or prudent.
154	I believe attest experience prepares CPAs to be well-rounded professionals. The attest experience transfers over to other areas of practice that has helped me over the years.
155	I believe attest experience under the supervision of a qualified CPA is vital to maintain proficiency and should continue to be a requirement for a CPA license.
156	I believe CPAs should meet the attest requirement only if the CPA works in the industry of attestation. CPAs whom work in the Tax Preparation Industry, Tax Planning, Estate Planning will not benefit from any attestation experience. Attestation CPAs should be identify accordingly by a different suffix, such as CPAA(Certified Public Attestation Accountant).
157	I believe education and OJT are essential and this takes at least 5 years. With this in mind I believe the CBA grossly fails to protect the civil rights of those wanting to become CPA's. Something should be done immediately, it should have been done 50 years ago, to assure that candidates are treated humanly by their employers. If you would like to discuss this at length. I am [redacted].
158	I believe having the attest experience is vital to being a CPA. I don't agree with the new general licensing procedures without the attest experience. To be a CPA, I think one needs to be well rounded and be able to perform all parts of the title. Everyone should go through the complete licensing procedures as we all have before 2004. All the new CPAs now to me are considered half CPAs!!!
159	I believe it is extremely important to maintain the attest experience requirement, not only because the experience is valuable but because the attest function is what the CPA is actually a license to do. Without that, the CPA is nothing more than another one of the already too numerous alphabet soup of hollow designations that have no meaning or value other than as a way to make your name longer.
160	I believe it is important for all CPAs to complete attest experience. Most CPAs who complete the attest requirement do not go on to sign audit reports, and therefore, the requirement does not necessarily have a direct impact on the quality of attest engagements. However, I believe that the experience gained in working on audit engagements is invaluable in terms of the analytical and critical thinking skills developed while working in audit. I find that the staff I've hired from public accounting (audit practice) tend to have better problem solving skills and greater ability to develop creative solutions than the non-public accounting staff; that said, I recognize that there are aspects of self-selection and the selectivity of the public accounting firms at play as well. Even if the attest requirement is not reinstated for all prospective licensees, I believe that the attest hours requirements should be increased for CPAs who want to sign-off on attest engagements. This wouldn't be a major change for the public accounting firms and it might also protect consumers from less legitimate practitioners by increasing the hurdles to obtain attest licensure.
161	I believe it is possible for a practitioner to provide important and valuable services without completing the attest requirement. However, the CPA designation indicates a level of knowledge and capacity for work that involves public trust, and the attest requirements helps a person achieve the level of knowledge and capacity that is implied by that public trust.

Licensed CPA – 10 to 20 years – Authorized For Attest Engagements - 686 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
162	I believe it is very important to maintain the attest experience requirement as a condition of obtaining a CPA license. As a CPA, having the auditing experience obtained from working in a public accounting firm provides an invaluable skill that someone without this experience may not have. Eliminating this attest experience will in some ways "cheapen" the CPA licensure and hurt the general public who look upon CPAs as professionals who have obtained a high standard of work experience as an independent auditor.
163	I believe my experience in public accounting allowed significantly helped me understand my role as a CPA and was an integral part of my development. It allowed me to experience a wide variety of clients and industries. I was at a smaller firm, so I'm not quite sure the experience would have been the same at a large firm. I had the benefit of working with all aspects of the process as well as financial statement areas. I can't imagine being a CPA without that experience. The only area I am not sure about is the amount of hours, and am not aware of the current requirement. I know at one point there were two paths. I don't believe a CPA with attest experience and one without should have the same designation. They should be clearly different.
164	I believe that attest experience is critical to be certified as CPA.
165	I believe that audit hour training is essential to maintain the standards of the CPA license. Having lived abroad for a number of years, I am aware that the experience requirement makes international reciprocity difficult. I do not think we should water down our standards. However, perhaps a two-tier system (audit hours or not) such as in the UK might be a good compromise. The UK system has TOO MANY levels of qualifications and credentials. I think the USA should just stick to an audit qualification if at all possible.
166	I believe that CA should increase the number of hours required for attest, and eliminate the non-attest license. I recently had a staff person that was going to pass the exam but could not do the work of a CPA. It appears that with the current non-attest license he would be able to become a CPA although he could not properly do the work of a CPA.
167	I believe that if you are going to audit, you must have completed the attest requirements. It helped me not only working at one of the big 5, but also knowing the various procedures necessary for my clients and also useful once I left for industry.
168	I believe that in order to be a CPA in California, you must pass the exam AND have the required attestation hours. Several of the current CPAs that are currently licensed do not have the strong analytical and accounting skills that is obtained through audit experience. Attestation experience gives a CPA a complete different perspective in viewing a client's financial situation rather than just preparing a tax return.
169	I believe that it helps develop critical thinking skills needed to truly understand why we do what we do. Learning what item to put where in the majority of circumstances does not prepare you for the out of the ordinary considerations.
170	I believe that primary factor of becoming a CPA is to provide attest services. the elimination of the experience requirement would significantly devalue the CPA license.
171	I believe that the alternate pathways has harmed our profession. Many cpa do not understand accounting because they didn't need the audit experience to get licensed. A real shame.

Licensed CPA – 10 to 20 years – Authorized For Attest Engagements - 686 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
172	I believe that the attest experience requirement is very beneficial and needed for professionals to practice successfully and with the correct knowledge base in their field.
173	I believe that the attest experience requirements are what separates professionals who truly want to be the best career accountants over those who simply want a job in accounting. You can absolutely tell the difference between those professionals who are CPAs and those who are not when in private industry. There should continue to be standards that separate those who wish to best serve businesses and individuals in our field over those who really do not care as much.
174	I believe that the attest experience requirements should be maintained when a candidate is applying for his or her initial license. If the candidate already has a license in another jursidiction, i dont believe they should have to submit attest hours as part of their license application. I believe CA should have a formal reciprocal license process, but should not have the attest experience form required as part of that process. CA should look to TX or NJ, both of which have simplified their reciprocity requirements by eliminating transcripts and experience form submission.
175	I believe that the attest requirement is very important because it contributes to developing a well rounded accountant who can work in public accounting, as well as, private industry.
176	I believe that the attest requirement should be increased; I also believe that if another state has "signed off" on the attest hours there should not be the requirement to obtain attestation certification from previous employers.
177	I believe that the attest requirements are far too rigid. Candidates should be able to more easily demonstrate the necessary skills and competencies in industry, for example, by documenting equivalent experience.
178	I believe that the Board should continue to offer the two licensure categories.
179	I believe that the CBA should modify the 500 hours attest requirement based upon the candidate is going to perform a lot of attest functions or not. A candidate that performs tax, industry accounting, or consulting functions shouldn't have to satisfy 500 hours.
180	I believe that the CBA should modify the attest experience requirement to less than 1000 hours or eliminate it. I don't think accountants need to have 2000 hours of attest experience to perform their professional duties.
181	I believe that the CPA designation is one that is synonymous with protection of the public trust. That mindset is only gained through experience in providing attestation services. If this requirement were downgraded or eliminated, I think it would severely negatively impact the credibility and value of a CPA license. Although I no longer work in a position that provides attestation services, the experience I gained during my first two years conducting audits was absolutely invaluable. The road to licensure should not necessarily be an easy one. If anything, the requirements should be raised.
182	I believe that the experience requirement is tantamount to the CPa being able to approprialtly perform the attest function if not only to perform the function itself but definately to be in a position to be able to sign attest reports. Losing that requirement cheapens the validity of the attest signature.

Licensed CPA – 10 to 20 years – Authorized For Attest Engagements - 686 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
183	I believe that the experience requirement should be replaced with a "demonstration of knowledge" requirement. I also believe that there should be uniform reciprocity between the various state accounting boards.
184	I believe that those CPA's with licenses that did not complete the attest requirement should have a CPA designation that indicates so.
185	I believe the attest experience equates to the traditional apprenticeship, which provides for seasoned professionals to help prepare those that are new to the industry to accept the responsibility of providing the quality services that protect the title and reduce the likelihood of disastrous events that tarnish the reputation of those it represents.
186	I believe the attest experience is an important part of being a CPA. Not only does the attest experience help to qualify for a CPA, it also significantly enhance the skills and knowledge as a CPA especially if you are working and managing audit assignments. The experience is very valuable for CPA to perform other accounting works.
187	I believe the attest experience is an important step to achieving licensure. The biggest hurtle for candidates is working in a small firm. I feel small firms are great for learning more varied areas, however, they may not perform many attest engagements. I'd like to see a way to share the candidates with the mediumlarge firms so they can get the experience.
188	I believe the attest experience is critical to an employee being able to gain a full understanding of accounting in practice. Possibly more important than number of hours is number of attest engagements, since I think that 200 hours spent on 3 different engagements would be more valuable than 200 hours spent on one.
189	I believe the attest experience is crucial to obtaining the skills required to become a valued business advisor. As a profession, I would like to see our CPAs continue to obtain the attest experience because without it I believe the profession will have less utility to the business community. The CPA designation is held in high regard by many. It would be a shame to diminish that perception.
190	I believe the attest experience is necessary. Having your attest experience signed off by a qualified CPA is a validation of the applicants skills and knowledge.
191	I believe the attest experience is valuable, but I like the idea of people being able to have two paths to licensing. A license \type that demonstrates a level of accounting expertise and knowlege that can be separate from attest work, and a license type that requires the attest option to do attest work. I think people who are unable (for family reasons or whatever) to work in public accounting to gain the attest experience, can still better and maintain high standards for the overall accounting industry if they have an option to be licensed without requiring an attest experience to perform non-attest work. I personally have not had to do any attest work since I left public accounting and work in regular industry now, however, I think my attest experience has contributed to my understanding of controls and control risk, as well as some of the more technical accounting issues, which has benefited me in my accounting career. But I do not really ever see myself doing attest work ever again. I only plan to work in industry, not public accounting. Maybe in retirement if I do part-time work or something if my life changes. I do believe that attest work should require the attest experience.

Licensed CPA – 10 to 20 years – Authorized For Attest Engagements - 686 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
192	I believe the attest experience is very valuable to not only working in a public accounting firm, but also in the private industry, as it gives you a strong accounting base. I have staff currently who did not get any attest experience (i.e. just tax experience under a CPA, form g) and their general business and accounting knowledge is weak. I do hope the Board keeps this requirement and maybe even considers removing the option to be certified with NO attest experience.
193	I believe the attest experience leads to better understanding of businesses and the audit risk thereby making sure that upon completion of the hours the candidate is more suited to properly protect the public in attest engagements.
194	I believe the attest experience requirement is critical - it should remain
195	I believe the attest experience requirement is essential. However, the hours need to be increased as I have found the attestaccounting knowledge to be extremely weak in the attest staff. Also, many sole practitioners (CPAs) are not performing attest engagements in accordance with professional standards. I believe the Peer Review Program keeps practitioners accountable and eliminates those who should not be performing attest engagements. (Note - There are many individuals who can pass the CPA exam but are unable to apply that knowledge in practice. Technically speaking, audit professionals can become taxaccounting professionals but most taxaccounting professionals cannot become audit professionals.)
196	I believe the attest experience requirement made me a more disciplined CPA which has been valuable when completing accounting and tax engagements as well as attest engagements.
197	I believe the attest experience was vital to completing my experience as a CPA. The steps involved in performing an attest engagement helped me to develop processes and methods that I was able to apply in other areas of practice. Also, the critical thinking aspect of the attest engagement (what is the potential for error here; how could this amount be incorrect; what would be the benefitdetrmient if this or a differnt amount is reported; how can I prove that this amoumt is accurate; what information does the client have to support the amount reported) is a vital skill that should be put to use by every CPA in all aspects of practice, even if they no longer perform attest services.
198	I believe the attest requirement has made me a technically stronger CPA
199	I believe the CBA should go back requiring the attest experience for all CPA's
200	I believe the CBA should include an attest experience requirement for all licenses. The first two and one half years of my career were spent in audit and that experience has made me a much better tax professional and certified public accountant.
201	I believe the CPA meant more when attest was required of all candidates. CPAs I've worked with that do not have attest experience have been lower skilled across the board. The CBA should provide a different designation for CPAs without attest experience.
202	I believe the experience is critical to having CPAs learn the practical application. Without the experience, I believe the CPA is minimized. This will lead to more problems and likely the users of CPA services to be harmed.
203	I believe the minimum experience requirement should be increased.

Licensed CPA – 10 to 20 years – Authorized For Attest Engagements - 686 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
204	I believe the number of hours might not be relevant as much as the type of auditing work perform. I agree with current requirement that individual required to perform in various areas (planning, reporting, reviewing... etc) in order to obtain their license to ensure each individual is capable of running engagement independently and understanding the full picture of completing the engagement. Thanks!
205	I believe the number of hours required to obtain the initial license should be higher.
206	I believe the public believes that a holder of a CPA license is an expert in tax matters, not in attest matters. The attest hours should only be required if a licensee wishes to work in that field.
207	I believe there is no substitute for hands-on experience. Lowering the requirements would decrease proficiency and depth of CPAs.
208	I believe there should be a distinction between a candidate receiving their attest experience through public accounting vs. private industry accounting. Perhaps the distinction should be in the form of a license for those obtaining their attest experience through public accounting and a certificate for all others. I received my experience through public accounting and now I am a hiring manager in private industry. I have found that there is a significant difference in the amount of technical accounting knowledge a candidate obtains in performing all aspects of an audit engagement over a longer period of time. This experience will provide a stronger depth of knowledge; thereby, ensuring the CPA is better equipped to serve their clients and protect the public.
209	I believe this is the essence of becoming a CPA.
210	I believe this is very important aspect to licensing, even if the licensee does not continue in an attest occupation. Though I no longer perform attest services, the skills I obtained by having the experience requirement are still used frequently.
211	I believe this requirement is very relevant and an experience component is absolutely necessary for any professional designation, including CPAs.
212	I came from Illinois where I was granted the designation of CPA after passing the 3 day exam. After working in both public and private sectors for 10 years I still had to complete the 500 hour attest requirement in CA which set my career back at least two years. I work strictly in tax and this was an unnecessary requirement, one that most states acknowledge. We all get our formal training on the job. If you want to have a special designation for attest work fine but dont limit CPA to that.
213	I can definitely see a difference in the CPAs who have significant attest experience and those who either don't have any attest experience or have very little. All things being equal, I would hire a CPA with attest experience over one without attest experience, hands down.
214	I can understand for auditfinancial CPAs that attest experience provides a range of topics that will offer a benefit to clients. For tax CPA's, the attest experience offers nothing. For CPA's in private practice, the attest experience is useful, but will easily be outdated and forgotten and therefore, is it really relevant then? Perhaps different levels of CPA would be more useful. Even now, the number of hours I need to retain active level while working for a small, private company, does not benefit me or my company. Useful for interest, but a dual track of public CPA vs. private company CPA perhaps, would be more relevant. And allow me to take more industry-

Licensed CPA – 10 to 20 years – Authorized For Attest Engagements - 686 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
	specific education that does not always qualify for credit toward my license, but is more useful to my ability to serve in a financial capacity to my company.
215	I completed the attest function through a governmental agency so the number of hours required was even higher than the base amount of 500. Completing the Sch E was the most difficult aspect of the attest function because it consisted of procedures that were not normal in my daily work. It made me a better auditor and accountant. The hours to accomplish that task was significant and excessive only because of the requirements for governmental agencies.
216	I did not like when the CBA provided the alternate track allowing CPA licensure for non-attest services. I don't believe the public is aware of the difference and could cause confusion. I also believe if the candidate obtains attest hours, it will make them stronger as a CPA whether in public or private practice. I began my career in public practice preparing audits. Now that I am in private industry, I have a better understanding when our company goes through our annual audits. The attest requirement also provided me with additional skills such as internal controls and fraud prevention.
217	I did the attest work and then the partner who was supposed to sign off told me that he wouldnt sign because he felt the requirement by the state was too low and the CBA said he can do that. Wish I would have known that before I wasted my time ticking and tying. I had a hearing in Sac with the CBA and they did nothing. I will forever begrudge this requirement.
218	I didn't complete any attest work in the most recent reporting period.
219	I do a significant amount of tax planning and preparation as well, but believe that non-attest work should fall under a separate certification such as "Certified Tax Professional".
220	I do not agree with the option to become a licensed CPA via working under a CPA. Completing the attest requirement exposes individuals to different aspects of accounting and provides them with the needed experience to fulfill the role of a CPA. Removing the attest experience requirement will permit individuals to become CPA who do not have the depth and breadth of knowledge gained via completing the attest requirement.
221	I do not believe 500 hours is sufficient to meet professional standards for the majority of individuals in the area of attestation and would recommend the minimum be increased to 1,000. I most strongly object to the ability to obtain a CPA certification without any attestation hours at all as the skills and abilities developed as part of that training spill over into other areas, regardless of whether the future CPA later practices in the area of attestation. CPA light, as many have been heard to call it (a CPA license without attestation) is a poor representation to the profession and has to potential to reflect badly on those who obtained a full CPA license.
222	I do not believe that 500 hours provides enough experience to sign off on an engagement. It takes the typical employee several years to properly grasp the many issues associated with a very clean engagement let alone one with problems.
223	I do not believe that anything less than 2,000 hours provides enough experience to independently perform attest engagements. Frankly, I was not ready to go at it alone for several years, not that I am suggesting that the requirements are raised. Even in non-attest engagements, the experience you gain in those hours working under someone more experienced is invaluable.

Licensed CPA – 10 to 20 years – Authorized For Attest Engagements - 686 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
224	I do not believe that attest experience, prior to being licensed, is necessary for the license. In many other states, this requirement is not necessary and I don't think that this requirement makes for better CPAs in California. CPAs will get the training they need for audit, tax, technology or whatever specialty they will work in while on the job. I am a tax professional and I was not asked to get tax experience prior to being licensed. In my view, the attest experience requirement is equally unnecessary..
225	I do not do any projects that involve attestation work as I do not like it. ALL I do is taxation and tax planning. Therefore, if someone will NOT be using that area or practicing in that area, then it should not be required. However, IF you are going to require it as part of the licensing requirement, then do NOT drop the required hours as it takes at least that long to learn the basics.
226	I do not like the non-attest path now offered to attain a CPA designation. Historically, the CPA indicated a certain type of work experience and capability based on the persons ability to complete the attest requirements. I believe the non-attest path confuses consumers, whether they are audit clients, hiring managers or tax clients.
227	I do very little attestion work in my practice. However, the experience gained from the requirement is extremely valuable, and I don't know how a professional can represent themselves as a CPA without it. It teaches how to read financials, understand the general ledger, and organize workpapers. My practice is primarily tax, but I need to understand financials to be able to effectively prepare a business tax return and advise my clients. I believe the integrity of California CPAs would be compromised, and as an owner of an accounting practice, I wouldn't hire a CPA who hadn't met the requirement. I might as well hire an EA.
228	I don't believe obtaining a certain number of hours performing attest work has anything to do with a CPA properly serving the public. Many excellent CPA's perform non-attest work that the public relies upon in the form of consulting engagements.
229	I don't believe that one is prepared to independently perform attest services after 500 hours of experience. The first 500 hours of attest service work are spent on a low level, unless one is lucky enough to work in a firm that has timeresources for full auditreview preparation. The attest experience should somehow integrate the peer review expectations - either through a self-study aspect, or by more defined attest work - i.e, planning, risk assessment, disclosure preparation, etc. And definitely a workpaper aspect. Peer review is extremely burdensome and time consuming, as well as expensive - and subjective. Yet, it is the end goal of many - to get the audit completed in a manner that gets through peer review. Someone with 500 hours of experience would be ill prepared for that grueling process.
230	I don't believe that the CBA's current process of letting individuals get certified with only General Accounting Experience is good for our industry. If the CBA insists on issuing some type of watered down certificate for spreadsheet maintainers in AP, AR or GL positions then please call is something other than a CPA. The experience provided by attest jobs is invaluable to understanding relationships throughout the financials and underlying accounting processes utilized by clients. Most private companies providing general accounting experience are segmented and cannot provide the breadth of details provided in attest jobs. Accounting clerks should not be able to hold the same certificate as those that earn it through attest.

Licensed CPA – 10 to 20 years – Authorized For Attest Engagements - 686 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
231	I don't do attest work independently and I don't do very much, but the attest experience adds to the well-roundedness of a CPA and that is what clients, and the public, expect from CPAs.
232	I don't feel that you can adequately perform attest practices without attest experience.
233	I don't think it would ever be appropriate to remove the attest experience requirement for CPA's who wish to sign attest reports, or even to perform in a supervisory capacity on an attest engagement.
234	I don't understand why the board would license someone without having to gain attest experience. The attest function is the only thing that only a CPA can do. If someone does not want to gain the attest experience, then they should not be a CPA.
235	I feel having training by working for a cpa is key When i had my attest experienced signed off by having extensive time at a cpa firm back in 2000 this meant that the educational requirements to take the cpa exam were reduced as a result of my experience on the job at [redacted] for 6 years in audit I feel the attest experience under a CPA is important - a lot more so than the educational requirements
236	I feel it is essential for attest service providers. I think a more minimal requirement is appropriate for those not holding an attest designation (e.g.tax).
237	I feel it is imperative to have work experience in addition to passing the CPA exam to become a licensed practitioner. Not everything can be learned from books.
238	I feel strongly against eliminating the attest experience requirement. Once I had a person worked under me and clearly showed no accounting knowledge. We let her go because of that, but I was forced to sign her Form E because she threatened to sue me for not signing off on the amount of time she worked under my supervision (only 4 months). At the end, she was able to gather signatures from 3 CPAs to accumulate enough time to get a "G" CPA license. So now, this person is a CPA and has opened her own accounting firm. I think this is a scary problem for us as CPAs. If you eliminate the attest experience requirement, pretty soon the general public will loose their trust in "CPAs" as many people who have the CPA license don't really understanding accounting.
239	I feel that the attest experience requirement gave me insight on understanding more about the flow of financial information, better work paper skills, and additional objectivity.
240	I feel the applicant is provided a much better understanding as to whether they would want to take on the responsibility of providing attest services. The "preliminary" experience gives them time to know whether they can or want to provide that type of service for their own career path. Some individuals think they want to be the complete package in the beginning of their career, but when they start to actually get involved with it they realize it is more than they wish to handle. Today's generation is nothing like the older generations. Today's generation wants fast and easy.
241	I feel the experience component is critical to becoming a CPA, and if anything the standards for experience necessary are too low. This goes more generally to all aspects of the CPA licensure process, it seems we keep lowering the bar and that doesn't help anyone except for those looking to profit off of the designation without the necessary investment in education and experience, both of which take YEARS to gain.

Licensed CPA – 10 to 20 years – Authorized For Attest Engagements - 686 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
242	I feel the license should only be given to CPAs who complete the attest requirement with increased number of hours.
243	I had 1600 total attest & audit hours in order to obtain the 500 qualifying I needed to get licensed in 2005, I appreciated that experience. As now I am a consultant as an active CPA, I may be the only one in the company. If you were to modify the A license I recommend increasing the hours requirement rather than reducing it. There is always the G classification for those only interested in passing a test but not the prefecture to understand clients and apply the principles one learns at a CPA fim.
244	I had 3 times the hours needed at the time of licensure. I would recommend increasing the number of hours required to better represent our profession in the future. We should value our profession and hold it to the highest standards.
245	I had to have 2000 hours of experience before taking the exam and 6000 hours to receive my license. In my opinion increasing the education requirement and decreasing the experience requirement has weakens the value of the CPA. Education does not replace real world experience.
246	I had to search all over to get attest hours. ultimately had to move a great distance to catch a break. I understand that it might be hard to get the hours.
247	I have been certified for over 19 years and value the experience on audit engagements from my early years. While I found the experience enriching and extremely educational, I am not sure that without it I would be able to perform my duties (or those which I have performed throughout my career). I do feel that by having worked within a CPA firm, I was surrounded by a level of professionalism that I might not have experienced by starting my career directly within private industry.
248	I have no additional comments.
249	I have not been a proponent of a path to licensure that does not include attest experience. In a time where CPA's are encouraged to be more well-rounded (150 hour requirement), it is clear that attest experience is an important part of the criteria necessary to be a qualified CPA.
250	I have reviewed work from CPAs with a G license and their work has many mistakes bordering on negligence. Work I review from CPAs with A licenses take their work more seriously and the work product is more realistic.
251	I have seen many qualified candidates, who deserve to be CPA's based on their intelligence, knowledge, integrity and understanding of the discipline, fail to become licensed, simply because they could not get hired by a public accounting firm because of their age, social ability or physical appearance. As much as I strongly feel the attest requirement is necessary, there should be an avenue that enables all serious CPA candidates to be able to receive their attest experience if they qualify.
252	I have served as a Chief Accounting Officer of various public companies. Maintaining an active CPA license, including attetestation, I believe is important for me, my company and the audit committees to whom I report. Unfortunately, the current educational and licensing requirements are not relevant. As far as experience, the need for more is only driven by the increasing role regulators are playing in audits.

Licensed CPA – 10 to 20 years – Authorized For Attest Engagements - 686 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
253	I have spent the career in tax; however I feel that an adequate background in audit (attest) was vital, and provided me with a broader understanding of the professional accounting function than had it not been required of me as a tax professional. Accordingly, I feel that the 500 hour level was sufficient, and additional hours would not have been particularly beneficial unless I would have chosen auditing as a specialty. I have not taken any attest engagements for several years now, as the oversight requirements and cost are prohibitive for my practice. While I do not disagree with the level of oversight for reviewaudit, I do feel that subjecting CPA's to the same oversight for compilation is excessive.
254	I haven't been working in Public Accounting Practice for over 10 years.
255	I haven't lived in CA since 1997. However, I keep my CA CPA license active because I feel it is worth more than other state CPA licenses. For instance, I presently live in IL but in IL, you do not have to work in public accounting or have any audit experience to be licensed. To me, how can you call yourself a Certified Public Accountant if you have no public accounting experience. Please keep the attest work requirement to become licensed.
256	I honestly do not feel you learn enough with only a 500 hour requirement. I was originally licensed in another state and the minimum was 1,000 hours. I don't even feel 1,000 hours is sufficient for a person to learn everything adequately.
257	I hope the CBA is not truly contemplating eliminating the attest experience requirement. If anything, the CBA needs to eliminate the "G" license and revert to requiring all candidates to fulfill the attest requirement. I am a "tax" CPA, but the experience I received in meeting the attest requirement has helped me serve my clients in many ways. Yes, parts of the 500 hours are mundane and tedious, but they help reinforce what we learn in school and put it to practical use.
258	I just recently signed an application for one of my staff to get her CPA license. I would not have been comfortable doing that had I not supervised her attest experience hours. I could see the time that it took for her to gain experience and knowledge while working toward her license.
259	I liked the attest experience and believe it is a good requirement for CPA's
260	I mark the last response as "maintain" however I am open to modifications if good ideas come up. I feel that modifications could be made to improve the CBA attest experience requirements however I currently do not have thoughts on what those may be.
261	I only provide tax services so I do not use my attest experience often. I do maintain that part of my license since I participate in issuing court accountings. It is still unclear if these accountings qualify as an attest engagement. Most of the CPE relating to A&A is completely irrelevant to me and I struggle to find 24 hours every 2 years that is applicable to my day to day work.
262	I personally think that every candidate needs to complete at least two audits for wall to wall.
263	I personally value the experience and benefit from the experience in my practice.
264	I really don't see any type of experience of one year qualifies the desgination of C.P.A.
265	I received half of my attest experience in a Big 8 (back when they still existed), so my attest experience was limited to a small slice of testing. It wasn't until I moved to a smaller firm that I gained a better understanding of the whole process, which I believe is important.
266	I recommend changing the required attest experience to 1,000 hours and requiring the attest candidates to earn an advanced degree, such as M.B.A. before receiving their attest certification.

Licensed CPA – 10 to 20 years – Authorized For Attest Engagements - 686 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
267	I see little need for a license applicant to undergo many hours of attest experience if they will be working solely in the tax area. Some attest experience is good as a knowledge base.
268	I see this as similar to a doctor that is required to gain experience within a residency program. The licensee is able to learn through experience.
269	I serve as a tax specialist. As a part of my job, I assist with the attest engagement on SEC clients of my firm. I believe that the attest certification does not significantly improve my ability to perform in the role of a subject matter specialist. However, I believe it is very important for CPA's that are in the primary function of true attest services.
270	I serve often as an expert witness and forensic accountant regarding accounting and tax matters. I observe many omissions and errors in tax and accounting work because the prepareraccountant had insufficient attest training. Attest training teaches the accountant to look at financial representations by their client with a health skepticism. In viewing financial information through this lens, the accountant is more likely to discover and be able to correct omissions and errors, more effectively protecting the public.
271	I somewhat agree that the attest experience requirement should be maintained. But simple compilation engagements without disclosures should require a more simplified peer review requirement or should not require peer review at all.
272	I spent several years as an unlicensed accountant prior to passing the CPA exam and acquiring the attest hours. My skill level increased significantly as a result od that experience. I believe that audit experience provides an exceptional opportunity to learn accounting to a degree that would otherwise not be realized.
273	I started my career at [redacted]. I believe it takes at least 2 busy seasons of attest work in order to work on one's own. The overall audit experience (which I practiced for 18 years, prior to my current role as a CFO) is invaluable. Such experience (if good) builds confidence to take on challenges and over all skills and the ability to quickly solve difficult problems.
274	I still feel that even though some accountants will not need attest licensing to perform the work required for their job, there is a perception, not mine but others' including CPAs wanting licensure, that the attest license is better than the general license.
275	I strongly believe that ALL CPA candidates should have to complete hours in attest engagements prior to getting their certificate. This helps a CPA understand the entire picture, and greatly helps those who only perform tax services going forward.
276	I strongly believe that applicants should be required to fulfill attest experience requirements in order to obtain a CPA license ("A" experience only, not "G"). I believe that allowing licensure without this experience dilutes the quality of the CPA license because it makes it too easy for applicants to obtain their CPA without the appropriate relevant and necessary work experience. I feel that my CPA license is less meaningful than when I first obtained it because of this "G" experience option.
277	i strongly believe that CBA needs to protect and to ensure highest standards for CPAs. Attest requirements are essential - I best way to equate the elimination of Attest experience is like a surgeon graduated from med school without appenticeship. Would you trust a surgeon to perform on you if the internshipappenticceship was eliminated? I have seen too often (co-

Licensed CPA – 10 to 20 years – Authorized For Attest Engagements - 686 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
	workerssuch) who have the certifications (especially with the G licenses) have no competency to perform their jobs. I hope CBA will continue to strengthen or at minimum, maintain the high standardsrequirements for CPAs.
278	I strongly believe that the attest experience is the most valuable experience I had in my career. Even I didn't really like it, but it helped me get a better job in my career because of the attest experience. CPA who has attest experience tend to know the important of internal control and ethical in the private industry after their got their attest experience. To better the public, CPA should have the minimum of 500 hours of attest experience. I believe the more technical accounting a CPA knows, the better they will serve the public. With the 2 different type of CPA licenses that the CBA gave out now, I believe it's not fair that one did not have the attest experience still call himselfherself a CPA. CPA stands for Certified Public Accountant so one should have the public attest experience. If one got certified from the private industry because hisher boss is a CPA, then, heshe should not be called a CPA because heshe didn't have the attest experience. In short, I think the CBA should require attest experience requirement for CPA licensure.
279	I strongly believe that the attest experience must remain to obtain a license. I don't understand how you can put a person into the attest environment without any practical experience. Education teaches a person the theory and how it "should be" done. A person will gain the best experience by working in the real world where real life problems and issues will be encountered. It's my impression that the CBA is dedicated to license professionals with as much compentency as possible. I believe you cannot do this unless these people get actual work experience and show that they understand and can perform the work. Many professions such as doctors and teachers have to obtain work experience before becoming fully licensed and credentialed. Why should it be any different for CPA's? I think if you took the attest requirement away, it would be a step backward. Thank you for listening.
280	I strongly believe that the attest experience requirement should remain in addition to all educational requirements. Understanding theory and it's application is important, but none of that can replace real life on the job experience. On the job experience is where you actually get to apply what you have learned. Nothing beats on the job experience. It is important to know whether someone who is strong in the academic area can function in the workplace and practically apply what they have learned in the real world.
281	I strongly disagree using the prestige "CPA" abbreviation for certified accountants who lack the attest experience requirement. The skills obtained from attest experience are invaluable to the understanding of a higher level of accounting skills and prestige. The CPA accreditation is heading in a wrong direction.
282	I strongly recommend maintaining attest experience. During the attest experience period, candidates apply the concepts learned from the text book to actual situations. This will allow them to get a better understanding of the rules and regulations and how to apply them in real life. Currently, only one year of general accounting experience is required to get a CPA license. In my opinion, it is not enough. I had experience with a CPA who was licensed under the one year rule - he barely knew how to complete a prepaid amortization schedule and deferred revenue schedule. The general public doesn't understand the difference in different types of

Licensed CPA – 10 to 20 years – Authorized For Attest Engagements - 686 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
	CPA licenses. The title of CPA always holds a high reputation, high standard, and high expectation. Without the attest experience, it will lower the standard of the industry and confuse the general public.
283	I suggest that consideration be given to requiring a minimum of 1,000 hours of attest experience.
284	I support eliminating the attest experience requirement. Instead, the mandatory peer review program will weed out the "bad guys." I feel consumers get a false sense of security with the "a" license vs. the "g" license. I have no business performing attest services as I have little experience other than the 500 hours. Mandatory peer review is a better mechanism in protecting consumers.
285	I think 800 hours attest experience requirement would serve the public better.
286	I think ALL CPAs should have 2000 hours of attest experience. It is confusing for the general public that there are two types of CPAs (with and without attest (A versus G). I think without the attest experience requirement, the CPA license is devalued significantly!
287	I think all CPA's should have attest experience.
288	I think all should be requiured to obtain attest experince in order to become a cpa
289	I think at least a year's worth of experience is necessary to show that you have some understanding of what is necessary to perform the duties required.
290	I think attest experience is cornerstone. This equips the person beyond the immediate service of the client but look into broader stakeholders interests.
291	I think CPAs need to learn to be analytical and that is best through the attest requirement which requires them to question the information that is provided to them. The biggest problem with the attest requirement is that its harder for a tax CPA to get the hours. And if you work for a firm that doesn't do attest work, then its hard to get the hours period. Maybe if there was a way to provide an alternative to attest hours, such as taking certain classes, etc., that might be fair to those prospective CPAs.
292	I think exposure is great, experience grows wisdom...however, ever extended and elevated requirements don't seem to serve the general interest of the body of CPA's who are for the most part already motivated to gain knowledge and experience. And attest services are only one valuable way to gain this. There are other ways and I think CPA's should be free to explore opportunities without being forever prodded by external bodies.
293	I think it is important to continue this requirement. Particularly in an error where auditing is becoming more and more difficult and highly scrutinized.
294	I think it is necessary to add or enhance experience requirements in accounting information system auditing experience.
295	I think it is of vital importance to maintain the attest experience too often there are accounting professionals that don't have the basic knowledgeunderstanding of financial statements. Additionally, I've dealt with CPA's under the new guideline that don't have a basic understanding of a fixed asset roll forward or relationship between accounts. While this lack of understanding plagues tax professionals, they should have the basic understanding if they are licensed CPA. The attest requirement should be maintain as the experienceknowledgeunderstanding it provides as a professional is invaluable.

Licensed CPA – 10 to 20 years – Authorized For Attest Engagements - 686 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
296	I think it is very important to a CPA to have that experience as it is a quality assurance. It is also very important as some firms do not hire people without the A license.
297	I think it is very important to have and keep as a requirement attest experience
298	I think it is very important to have the attest experience requirement for CPA's. I think the requirement raises the stature of the profession as a whole.
299	I think it should be required that all persons seeking a CPA license have attest hours even if they do not plan to sign off on attestation work. If not, there should be a distinction in the license. I see a skill difference in those that just received general hours versus those that were attestation. To give all a designation CPA can be misleading to the public since there is an expectation on what a CPA can do.
300	I think it was a big mistake to grant a CPA license to those who have not completed their attest hours. My experience has been that those without the attest experience are missing the basic elements in preparing tax returns, especially business returns.
301	I think it's important as a CPA to have attest experience whether or not it's required by one's job. CPA's are more than tax preparers - they should be able to help with understanding financial statements, results of operations. The attest requirement is valuable experience and should be maintained.
302	I think it's important in order to be a well rounded accountant. Even in my situation, I don't currently perform attest services but the experience I got while getting my hours makes me a better CPA today.
303	I think it's very important to keep the attest experience requirement.
304	I think standards need to be higher in order to weed out accountants of insufficient competence. Requiring higher number of attest hours would help. Not only would candidates gain invaluable experience, the hours requirement would better educate people to basic accountingauditing standardsprinciples.
305	I think that attest experience is essential to understanding all aspects of accounting. The public associates CPA's with a high degree of knowledge which is obtained thru experience with attest services.
306	I think that it is important to the credibiliity of the profession that all CPA's be required to have the attest hours plus the education and exam requirements. The other pathway to becoming a CPA confuses the public that think it is the same thing (it should atleast be called something else). Those CPA's do not have the same knowledge that the CPA's with the additional requirements have and it cheapens our profession to have the second pathway to becoming a CPA.
307	I think that it should remain mandatory to have the attest experience. However, I do not think that CPA firms should be able to dangle that experience carrot over their employees' heads and choose to not allow them to have it while employed with them, as can be so common when candidates are hired into the tax departments. If they work for a CPA firm, the firm should be required to provide it to the candidates within a two year period or face significant sanctions from the Board.

Licensed CPA – 10 to 20 years – Authorized For Attest Engagements - 686 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
308	I think that some experience should be required for attest certification, but I am not certain at exactly what hour requirement. I do not recall that obtaining audit hours was exceptionally difficult or delayed my certification process, and I do think it raises the bar for those that are to become attest level practitioners. I do not think that we should "dumb down" the process.
309	I think that the attest experience requirement should only be required for those wishing to perform the attest function. I have many colleagues who do not wish to perform the attest function and who generally go into industry as a senior accountant, accounting manager or even controller. The attest function should not be required for those accounting professionals who don't issue audit opinions. It should only be required for those in public accounting whether a sole practitioner or employee of an accounting firm.
310	I think that the CBA should increase the number of attestation hours that CPA candidates are required to fulfill in order to attain the license.
311	I think that the fact that people can obtain a CPA certification without working in public accounting and performing actual audit hours has weakened the prestige of having a CPA designation. I have seen people who have very little practical knowledge of accounting but are somehow able to pass the CPA exam become CPAs because they work in private industry for someone with a CPA. I think this is wrong. I think the experience requirement should require actual audit hours.
312	I think the attest experience gives a good basis of understanding.
313	I think the attest experience is good for all CPAs to have even if they do not provide attest services in their job.
314	I think the attest experience is invaluable. It's very difficult for candidates licensees to perform attest engagements without having a very strong foundation requirement.
315	I think the attest experience is very useful - it taught me to be more of a critical thinker. That said, if the prospective CPA is going to work exclusively in taxation, I don't think the attest experience should be required. I think the book knowledge should be sufficient.
316	I think the attest experience makes a CPA a more rounded individual with knowledge to understand how the whole accounting process works.....even if they decide to only specialize in Taxes later down the line (ie it helps to prepare clients to maintain accounting records that can hopefully withstand any kind audits from Govt Regulators because the CPA understands what & how auditors conduct such reviews).
317	I think the attest experience process adds value for a person who plans to perform attest services, but for the many who want to solely perform tax services or private accounting, it is not as valuable. Perhaps consider modifying the program to give different levels of certification for the different career goals. Also, I'd suggest moving toward what a majority of other states do. Thank you.
318	I think the attest experience requirement is important for all accountants trying to be licensed. I am a tax person in a public accounting firm, however, I had to do the 500 hours to be licensed because the other path was not available when I did this in 2002. Now, I don't think I currently know standards to sign attest reports but I think having us do that to be CPAs is important because we need CPAs to understand financial accounting. Nowadays, people can be CPAs by

Licensed CPA – 10 to 20 years – Authorized For Attest Engagements - 686 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
	working under a CPA for 1 year. Tax people still need to know financial accounting to do their jobs correctly. I don't think just working for a CPA for a year allows accountants to understand the breadth of knowledge that we need as accountants. Of course, if you are going to be an attest person, you will need more CPE but I think 500 hrs as a minimum for all people trying to be licensed as a certified public accountant is important.
319	I think the attest experience requirement is only needed for those CPAs that actually perform those services. For the CPAs that perform other duties as a career, like taxation, then other experience requirements should be required, like 2,000 of taxation work before a CPA can sign tax returns. Audits are only a portion of what CPAs do, yet, to get a license only attest experience is required. The consumer is not being served well if CPA experience requirements are not geared toward the CPA's services performed, like taxation, corporate accounting, etc.
320	I think the attest experience requirement should be increased. 500 hours was the requirement when I became licensed and I think it should be more than that.
321	I think the CBA and Cal CPA should make it a priority that attest hours are available to all candidates who have passed the exam. It took me several years to obtain my attest hours because I was a tax accountant. None of the firms I worked for wanted to take me away from tax work to allow me to complete the attest hours, and they did not see the benefit of helping me obtain my license if it would increase my pay. I worked for no pay and minimum wage in order to obtain my hours. Many female friends, who had passed the CPA exam, never became CPAs due to the attest hour requirement. I do believe that the attest experience is a necessary requirement for CPA candidacy, but there needs to be a fair system for candidates to obtain the hours.
322	I think the cpa licenses should differentiate between persons who have completed the attest experience v those who have not
323	I think the current options that the board provides now are good. Some CPAs may not need or want to be able to perform attest functions. If they do want that type of licensure, the standards should require a significant amount of hours. In my case, the attest experience requirement (mandatory when I was getting licensed) and its related experience has been extremely useful even though the last attest function (independent, not considering internal audits) has been over 10 years ago.
324	I think the experience is key in having competent CPA's. The other route for CPA's without attest experience is confusing to the public because it is called the same thing and those CPA's do not have the competence of the ones with teh experience.
325	I think the experience requirement is critical to develop the broad skills and understanding a CPA needs to perform auditing and accounting work.
326	I think the experience requirement of 2 years should be 3. I also think it shouldn't be so much hours driven as opposed to being engagement driven. For (attest) CPA, the candidate should be of the experience that they can run or manage an audit or review engagement under appropriate supervision within a supportive QC environment.
327	I think the G license should be eliminated because they are not required to have attest experience. I believe that severely impedes their ability to adequately function as a CPA, even in

Licensed CPA – 10 to 20 years – Authorized For Attest Engagements - 686 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
	the tax and compilation fields. To lessen or remove the attest experience requirement would be a disservice to the profession and more to the consumers. How else does someone develop "professional judgement" except through a mentoring program that exposes them to the most serious of professional judgement situations?
328	I think the required attest experience should be more than 500 hours to really protect consumers.
329	I think the requirement is important for CPAs who do attestation but less so for others. In my job I do no attestation but I find value in knowing how to evaluate evidence.
330	I think the requirement should be maintained, but a specific number of hours should be required.
331	I think there should be different requirements for different levels of attest. As an example I am licensed to do an audit, but I do not feel I am qualified to do an audit. However, I could easily do a compilation. I do not do attest work because I only have a few clients that want it and the cost of peer review is prohibitive for doing just a few.
332	I think this attest requirement sets California apart from other licensing states.
333	I think we need to keep in mind that many CPA's do not perform audits (for example, tax professionals), but this does not make them any less of a CPA.
334	I think you need at least a year's of experience doing it to say that you can apply it yourself.
335	I thought it was 500 hours when I was licensed. I don't think it should be any more than that.
336	I truly believe as a CPA the attest services I did as a young professional was invaluable to my knowledge. The only issue I see with requiring attest experience is for the CPA who is entering the career path later in their career life for private accounting andor tax services. It could be a real hindrance to getting licensed if you have to go back to public accounting and work "grunt" hours to get licensed. I still think the knowledge that is gained doing attest services is critical to the profession. I would do attest services in my practice if it wasn't for peer review costs for a small firm like mine.
337	I understand the new pathway but anyone can pass a test - a true cpa should have the attest experience.
338	I value my audit experience that I had when I was working to gain the hours to obtain my license more than any other training I had. You can learn to be a good tax accountant by attending classes and keeping updated. You can only learn to understand the operations of a business and how that plays out on the financial statements by having hands on experience. I find the experience has been helpful in every area of my work, whether it's an estate or a wealthy client wanting some advice about investing in a business, or a business client worried about some aspect of his financial statements. Plus when you're able to do that, it makes the profession of being a CPA much more interesting and enjoyable.
339	I was certified 19 years ago. Back then we needed two years of audit experience in a public accounting firm with experience in various audit categories. Since then attest experience requirement has been reduced, and I've worked with so many people who have the CPA, but don't know anything about accounting. The professional designation of CPA used to mean something 20 years ago, but now the pool of CPAs have been diluted from the reduced

Licensed CPA – 10 to 20 years – Authorized For Attest Engagements - 686 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
	requirements. If you are going to modify anything, it should be to increase the amount of attest experience hours, not reduce it and certainly not eliminate it.
340	I was disappointed to see the "G" designation implemented a few years back. I believe it was because numbers were down and CBA wanted to make the accounting profession more appealing. "A" CPA's now get lumped in with "G"s, who didn't assumably didn't want to endure the mettle-testing world of public accounting. John Q. Public doesn't know the difference between and A & G, just sees "CPA" and says wow. In fairness to the A's, you should rename G to Certified Public Bookkeeper, CPA Lite or something equivalent.
341	I was honestly surprised when additional pathways were made an option, which did not require attest experience. However, I was more surprised to find little structure to the general work experience requirement (as long as "accounting was involved"). I had called the CBA and inquired about this, as a person who worked in Accounts Payable (and only there) and had no other exposure, was able to count that towards work experience as long as the person for whom they worked was a licensed CA CPA. There should still be some structure in the "general experience" to require variety in the exposure to various roles within accounting as well as the bigger picture of financial statement components - from a work experience and not simply from educational exposure.
342	I went trough great legths to get me attest experience and is what defines a CPA, any new CPA to be a true CPA need to go through this.
343	I work as a tax partner in a large firm, and find that our younger professionals don't have an understanding of how financials are put together because they haven't seen the nuts and bolts that you learn while doing some basic auditing tasks.
344	I work half time contracting for a firm doing attest work, and half time for a firm doing taxes. The attest experience directly supports my attest work, but does not directly support my work doing taxes. Although, I have to use judgement in my tax job (I review for quality control). So I would say the work I performed as an auditor earlier in my career helped with that.
345	I work in industry and it is clear in speaking with CPA's who has completed attest work and those who have not. I have found it provides value to clients and companies beyond performance of the specific work, most notably in guiding through complex accounting situations.
346	I work in the tax department, not audit. I performed enough attest requirements to become licensed. I have not worked in audit since.
347	I work primarily in tax but having the attest skills both helps me with my job and with serving clients. Please do not eliminate this requirement.
348	I work primarily in the tax function within a company. Having said that, I do think tax people should be able to be certified as CPAs. I was under the old experience requirement where we had to do the same attest work that all others being certified did. Over the past 10 years or so, I have seen many people come through with the newer type of CPA certificate which did not include attest experience. Although they may not need the experience in their day to day jobs, I do see a difference in their overall big picture view, and they are not as prepared for unique things that come at them from an accounting perspective. For tax work, they are great, and they have good ethics, intelligence and integrity....but for looking at things like internal controls, etc.,

Licensed CPA – 10 to 20 years – Authorized For Attest Engagements - 686 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
	they seem to lack a thorough understanding that I think is vital if they were ever to be working on their own.
349	I work with a number of CPAs who perform attest engagements that are not financial statement audits (for example, SOC1 and SOC2 examinations). These individuals are required to be CPAs but will never lead financial audit engagements. It would be beneficial if such individuals could get credit for their experience delivering SOC1SOC2 attestation engagemnets rather than being required to have hours delivering financial statement audit engagements.
350	I work with many CPAs, some that have completed attest experience requirements and some who have not. For attest experience CPAs, I am not aware of any that are unable to perform most required duties due to inadequate knowledge or experience. However, for non-attest experience CPAs that I work with, some are adequately knowledgeable or experienced to complete most aspects of the job, while some are not.
351	I would recommend increasing the number of hours. If you are working for a licensed CPA, this will not change the quality of service currently being provided to the public. However, increasing the experience requirement would decrease the number of low or inexperienced practitioners providing services to the public which would inherently increase the over all quality. I don't believe it will have any or minimal impact on current services provided by audit firms with multiple audit partners or firms providing significant attest engagements. Over all it can only increase the level of services provided to the public.
352	If a CPA is to perform attest services, the attest experience should be increased, the current hours requirement is not significant enough.
353	If all the CPA wants to perform are tax services then they should not have to complete as many hours as the CPA who will be performing attest services. However, the attest experience requirement does provide additional experience that is useful for all CPA services. Currently, the public really has no idea that there are any difference between the CPA licenses.
354	If anything CPA candidates should be required to earn additional attest hours not less based on the significance of fraud in today's society.
355	If anything the attest requirement needs to be INCREASED. Accounting undergraduate programs are being watered down significantly, the "extra" 30 units in the 150 hour rule in CA is extremely weak to non-existent, and there is no real model curriculum. Nothing can substitue for 2000+ hours of experience.
356	If anything the CBA should consider increasing the hours of audit experience.
357	If anything, the attest experience requirement should be increased.
358	If candidates are in public accounting, obtaining 500 hours of attest experience is fairly easy. The quality of attest experience is also important and needs to be accounted for. 2-3 years of experience with 10 individual client projects that can generate 750-1000 hours seem reasonable.
359	If I had known back in the 1990s that obtaining a CPA license would eventually become almost as easy as obtaining an insurance agent license or tax preparation license, I probably would have dropped out of high school and just obtained one of those 60 hour [redacted] income tax prep courses and moved to the inner city next to the palm readers, fortune tellers, and botanicos (witchcraft herbal store).

Licensed CPA – 10 to 20 years – Authorized For Attest Engagements - 686 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
360	If someone is going to provide the service, there should be a requirement that they have done so under someone else's supervision. I knew little to nothing about auditing until I actually did it first under the supervision of experienced CPA's then working my way to supervising myself. Isn't that the part of being a CPA that sets us apart from an EA?
361	If the CBA decides not to require attest experience, then create a CPA designation specifically for those individuals who do not complete the previously required attest experience requirements.
362	If you are signing attest statements, then you should have attest experience. If you are doing tax or compilation work, you should have tax or compilation experience.
363	If you want to do audits, you need the experience. If you do not plan to do audits it is a waste of time and firm resources (as all candidates necessarily go to work for public accounting firms just to get the experience.)
364	I'm always a strong believer in being well-rounded. Even though CPAs can work in any industry doing a wide variety of jobs in tax, audit, legal, cost, consulting, international, etc., and tend to be specialized fairly quickly in their careers, it's always good to have experience in other areas or at least be familiar with how things workcalculated in other areas. It will benefit indirectly. On another note, eliminating the attest experience requirement will make becoming a CPA much easier than having it and thus diminishing the higher standard of knowledge and reputation of CPAs in general that it's taken so long for the profession to achieve. I believe it's in everyone's best interest to keep this important requirement in the long term. Passing the exam has already been made so much easier logistically now (ie. technology and sitting for the exam more frequently) than previously when it was administered only twice a year. All CPAs will agree that it's the long-held belief and practice of "putting in your time" in regards to obtaining relevant experience that gives us our breadth of knowledge and also developing critical communication skills that gives us our solid foundation in which to build upon for the rest of our careers.
365	I'm an owner of a CPA firm that primarily prepares tax returns and non-disclosure compilation reports. I've done many audits and reviews working for other CPAs. I've found that my audit experience has developed a healthy professional skepticsism that I use regularly even with my tax return preparation. My audit experience adds value to my tax return preparation process by being able to think of what is not there (income, deductions, credits, etc...)...a skilled learned while testing liabilities. Almost ever client I get where the tax return was prepared by a non-CPA, there were significant errors. Personally, I think all CPAs should have audit experience and the "non-attest license" should be eliminated.
366	I'm constantly fixing errors that other accountants made for not having enough experience. Good for me since I make more money, bad for the accounting profession since that tells me there's a lot of accountants out there who know crap about accounting.
367	I'm not sure if I have enough experience in the attest environment to answer the question. I've been out of public accounting for several years.
368	I'm not sure what the argument is to eliminate it but possibly provide a structure to include other kinds of experience similar to the attest experience.

Licensed CPA – 10 to 20 years – Authorized For Attest Engagements - 686 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
369	I'm not sure you really need attest experience per se, just experience working under a CPA on accounting - it could be private industry
370	I'm on the client side of attest experience, however I'm involved in over 20+ financial statement audits every year. When I was in audit, preparation of financial statements was a duty that was sometimes required of auditors, therefore I had quite a bit of experience that has helped me tremendously in building an internal financial reporting team. Nowadays, when I try to hire even managers with 5+ years of public accountingattest experience, because clients have prepared everything, many don't know how to put financial statements together or review them. I understand that this is more of the quality of the audit experience than number of hours, but this may be an area that may need closer review as well. But, I've never agreed with the CPA distinction if after 1 year of non-attest experience, you can get the Type G and still be able to call yourself a CPA.
371	In addition to the hour requirement for attest experience, the right mix of experience is required. The current form to document attest hours is confusing. This could be simplified. For example, I don't know logically how you can prepare attest work papers separate from writing conclusions or performing procedures. Practically speaking, not sure how CPA candidates accumulate this honestly and accurately.
372	In lieu of attest experience, I believe there are alternative ways to gain an understanding of the attest standards and demonstrate knowledge of attest standards.
373	In light of the increased complexity in the attest arena, I believe the CBA should review the attest experience requirement to determine if the attest experience hours requirement should be increased.
374	In Malcolm Gladwell's book, Outliers, he repeatedly talks about the 10,000 rule. Simply stated, the experience rule is only a minimum. Years of experience being supervised are required to be an auditor. Practice is needed and only scratches the surface. After more than 20 years in public accounting and more than 10 years in industry, I think I might finally be ready.
375	In my career, I spent 13 busy seasons as an auditor. For the last 8 years I have been in private industry. My audit experience has been so very valuable to my success as a CPA, CFO and business partner. In my current position, we are required to receive an audit each year so I have watched the staff members grow and develop as they moved through the years. They become better business partners and accountants. As a hiring manager, I struggle siginificantly with the accountants graduating from college. While they have basic skills some do not understand the dynamics of a bank rec, basic finanical statement analysis, or even financial statement disclosures. I could not have bridged as successfully from an Audit Manager to a CFO without the attest experience. I encourage the CBA to rethink the requirements to add more hours.
376	In my opiniion, accountants who have attest experience, generally, do a better job at non-attest work such as tax returns and consulting than the ones who not had sufficent attest experience. There are always exceptions and I've worked with many good accountants who did not complete their attest hours. However, I think the value of attest experience is very high even if the CPA does not prepare financial statements. For example, many tax clients ask about accounting procedures, "best practices" etc. I think a CPA with auditing and financial statement preparation is in a better position to answer those questions.

Licensed CPA – 10 to 20 years – Authorized For Attest Engagements - 686 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
377	In my opinion if a CPA is to attest to the quality of a company's financial statements, she should have fulfilled an appropriate quantity of hours in the same process.
378	In my opinion the attest experience requirement gives accountants and prospective CPA's a nice overview of what they have learned through schooling. I believe it is very helpful to fully understand how accounting happens in the real world and how debiting or credit one account effects the overall picture when it comes to bank and bonding related issues.
379	In my opinion the attest experience requirement is nullified to a large extent by the 'peer review' requirement for small firmssole practitioners. As an attest CPA with about 20 years of experience and having just started my own practice i should be able to leverage my experience to offer these services. however due to the high cost of peer review i and many others like me have turned down attest engagements. This seems to undermine the attest experience, the CPE requirement and the ability i have to provide services to my clients.
380	In my opinion the number of audit hours that should be approved upon to satify the attest threshold should be closer to 2,500 to 3,000. I needed many fewer and by the time I existed public I had many more. At about the 4,000 hour mark was when I think I was at the level of competence to protect the public. But 4,000 is too much to ask of others so 3,000 might be more tolerable to those who might oppose my opinion.
381	In my opinion, California should consider the Texas model, wherein the attest experience is essentially performed at the firm level, not the individual level. Only firms (including sole practitioners)specially registered and licensed by the Board can issue attest reports. This fosters ongoing supervision of CPAs and other individuals with a variety of levels of experience, with the ultimate responsibility lying with the firm.
382	In my opinion, learning from a suitable mentor and being properly supervised is critical to the development of skills to be a CPA. At times, I have come across work product that appears substandard by CPA's with many years of experience. I can only presume that even though they had experience, they didn't have a broad spectrum of experience or proper supervision that would indicate the level of proficiency or understanding to be able to independently function as a CPA for the public. I have always thought that once a staff person is able to plan and complete an entire audit on their own including the preparation of the financial statements with no serious errors, then they would be ready to become a CPA. I am estimating that would take more than 500 hours of broad spectrum experience. I am generally not in favor of blanket standards such as with 500 hours of attest experience (even if the only thing they do is preliminary analytics for multiple audits for instance) then you are qualified to work independently as a CPA. I do have to be realistic though. It just seems to me that with the complexity of accounting standards and professional standards, significantly more time and experience is necessary to become professionally competent to protect the public.
383	In my opinion, reducing (or eliminating) these requirements will further devalue CA CPA license and hurt our profession. With increased global complexities of today's business environment combined with the myriad of FASBIFRS changes that have occurred over the last few years I believe the existing attest experience requirement is insufficient and should be increased to 1500+ hrs to reduce errors and maintain public trust.

Licensed CPA – 10 to 20 years – Authorized For Attest Engagements - 686 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
384	In my opinion, they need to go back to the old standards of requiring attest experience. Too many have received CPA licenses without the attest and those who are not CPA's do not know there is a difference in licenses.
385	In my position as Director of Accounting and Financial Reporting I have interviewed many applicants, I have NEVER hired a CPA who did not complete the attest requirement as their knowledge base was significantly less than those that had completed the attest requirement. Internally we refer to the "2nd" track (CPA without attest experience) as the "dummy track". Please continue to require the attest experience in order to become a certified public accountant in the state of California.
386	In order to independently perform attest services in accordance with professional standards, it is my opinion that (especially in this current business environment) it is very important to have a significant amount of attest experience hours so that the consumer receives a high quality of service and is protected from the errors and omissions that come from inexperience. We must maintain the trust and confidence of the public that we serve!
387	In reality, the attest experience requirement is only the first step. The current 500 hour requirement does not fully prepare individuals to perform attest engagements on their own. It still takes a firm around them to complete the engagements; and it's not until they have a number of years of attest experience that they are suited to take responsibility for the engagement.
388	Increase required hours for attest and ensure appropriate levels of risk evaluation are included within qualifying hours (Form E).
389	Increase the attest hours to 1000 hours to ensure candidates have enough broad exposure to financial statement preparationanalysis and working knowledge of the GAAP codification. I would also strongly suggest the working requirement for the non-attest license be increased. 150 hours of college does not make a CPA after 1 year of service! At a minimum I would suggest three years of service and demonstration of a strong understanding of accounting and tax law prior to licensure. I fear under these new licensure standards we are seriously undermining the future of our profession!
390	increase the number of hours, current standards don't produce the requisite experience to protect consumers. Those standards were derived during less precise and complex times in: regulation, technology and standards
391	Increasing attest hours to approximately a full year will allow CPA candidates to gain more exposure to leading practices in attestation engagements, which I hope would lead to more trust and faith in CA CPA's performing attestation services.
392	It can be difficult for a person to become a C.P.A. with the current requirement. And the attest hours are not as needed if that person if going to work in the field of tax accounting or in the corporate environment. If the person wants to go into tax or goes to work in a corporated environment, then it is very difficult for them to get their license.
393	It can provide value, but is not an essential part of becoming a CPA

Licensed CPA – 10 to 20 years – Authorized For Attest Engagements - 686 Comments **Please provide any additional comments you may have regarding the attest experience requirement.**	
394	It depends on the type of work the CPA will be involved in. If the CPA will be doing mostly tax work then revise the requirement accordingly and his license should specify his limited ability to do audits.
395	It depends on what your job as a CPA is - are you bookkeeping for clients, auditing clients, tax accounting etc - all different jobs that need different experiences. Attest is not relevant to all of them.
396	It depends what kind of work the CPA will be doing in the future. Not many CPAs continue to be auditors.
397	It is a complete joke. There needs to be some hours, but the requirements and bureaucracy over it is ridiculous.
398	It is a much needed requirement for CPAs.
399	It is a must to have attest experiences to be able to independently perform attest services to the clients.
400	It is because of the attest experience requirement and preparation of financial statements that makes my CPA license legitimate and valuable. In my opinion the "G" license and elimination of the attest experience requirements dilutes or diminishes the value of my attest license. [redacted]
401	It is hard to believe that candidates without the attest experience can now get a CPA license. It really waters down the value of the license and the license holders.
402	It is hard to imagine how a person can independently preform attest engagement and sign such reports without proper training. In addition, what will make CPA different from other professions if everyone can sign financial statements.
403	It is imperative to the continuation of the profession.
404	IT IS IMPORTANT FOR CPA'S TO UNDERSTAND THE ATTEST AREA OF PRACTICE WHETHER OR NOT THEY INTEND TO PRACTICE IN THE AREA IN THE FUTURE, I.E. INCLUDING TAX PROFESSIONALS. TOO MANY ISSUES ARISE WHERE THE PRACTITIONER GETS ASKED QUESTIONS DEALING WITH THE ATTEST AREA AND STILL NEEDS TO BE FAMILIAR WITH THE RULES AS WELL AS GENERAL FINANCIAL STATEMENT ITEMS.
405	It is my opinion that the attest experience requirement should be at least two years. This then provides adequate time to gain experience in all relevant areas in planning, supervising, and managing the audit.
406	It is significantly more important than the increased education requirement. Anyone can "pass a test" or take an additional class - but to truly understand the requirements, the issues, the actual (vs the theoretical), it takes time being in the field and gaining experience to truly be capable of protecting the consumer.
407	It is too one sided for the audit professional. Most CPAs don't do Audit work. If anything there should be a tax requirement.
408	It is very hard to gain attest knowledge without doing it. To remove it would put a lot of risk on firms and the industry in general. You can only learn so much by reading books and going to class. You need to see the real world application in order to develop judgment in order to properly perform your responsibilities as a CPA..

Licensed CPA – 10 to 20 years – Authorized For Attest Engagements - 686 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
409	It is very important for a CPA to perform hisher professional duties when properly trained in the attest function and proper training requires a variety of business operations and situations. It will be a much better experience for both the CPA and hisher clients when the CPA is required to obtain attest training and becomes proficient at doing attests.
410	It is very important that all CPA's weather they practice public accounting or move to private accounting go through the attest experience. This experience provides broad based skillset, analytical skills and experience. CBA must retain the attest experience hours or even increase them
411	It must be a requirement. It helps to preserve what we do with some degree of competentcy.
412	It should be stringent. The profession seems to be looking for means by which to reduce the standards in order to matriculate students into a profession that is suffering human resource talent. This is not the appropriate means by which to increase participation in the profession.
413	It takes many years of experience to truly understand financial statements to actually know whether or not they are prepared in accordance with standards. You can't learn it in 500 hours. The fact that a 25 year old person with 2 years of work experience can sign off on financial statements truly kind of scares me as they are really not qualified. I definitely believe that in order for someone to earn the right to call themselves a CPA they must have attest experience. Without that experience, what are they qualified to do? Why are they being licensed? They can be a bookkeeper or an EA instead.
414	It was incredibly important in growing my marketable skills and helping me to gain a broader understanding of accounting rules and regulations and how they all tie in together.
415	It was ridiculous to remove the attest experience and increase education. The experience, knowledge, and skills I gained doing attest work have served me throughout my 20 year career. Becoming a CPA today means only that you can pass tests and manage to work somewhere for one year. It is a sad watered down version of what it means to be a CPA. If the Board removes the attest experience, and audit will mean nothing. Being a CPA in California will soon mean nothing too.
416	Its important for CPAs to have attest experience.
417	It's not that I want prospective CPA's to spend an inordinate amount of time before obtaining the license, it's just that it takes 1,500+ hours before the prospective candidate learns enough about 1-the value of staff in-house review(s) before issuance, 2-the value of needing to "fix" reports as new information comes to light-which can cause at the minimum embarassment, at the maximum reflect badly on all of us, the regulators and other license holders, because the public trust has been breached.
418	I've been in private industry from a really long time now, but I feel like the attest experience helped me a great deal in private industry roles also. Besides giving me a good idea of what's expected for an audit, it also made me identify more with the profession.
419	Lack of public understanding the attest requirement and licensing. Only licensed CPA's should be able to provide the attest function, and be responsible for such. Without licensing and attest experience, misleading statements will become the new normal.

Licensed CPA – 10 to 20 years – Authorized For Attest Engagements - 686 Comments **Please provide any additional comments you may have regarding the attest experience requirement.**	
420	Learning in the classroom does not in any way compare to learning on the job. College teaches you how to learn but most will agree that on the job training is what you really need. I began my career at [redacted] and I learned some very valuable lessons on the job.
421	Licensure without attest experience would definitely damage the reputation of our profession because the licensees would not know how to perform the work. Even in instances where they are not performing attest services.
422	Like most CPA's in California I completed CPE for the [redacted] in order to get my certificate signed off. I think I am one of the lucky ones simply because most CPA's now have to pay for signage. I perform 50+ audits a year. Our company is not subject to peer review as it is an outsourcing company.
423	Lots of new CPAs who couldn't even read financial statements because they got their licenses without attest experience. Due to the elimination of attest experience requirements, CPA is similar to real estate agents now a day. Education credential doesn't equal to experiences.
424	Main thing for me is for the attest experience to remain robust or higher specifically to partner level practitioners signing off on full audits.
425	maintain or increase it. I worked in the BIG 8 for about 3 years. It was a few more years after that I really understood real world accounting.
426	Maintenance of the attest requirement is extremely important, even for tax professionals for which I am one. I wouldn't want it to be eliminated- I think that's a huge mistake.
427	Many CPAs only perform tax work so attest experience would not make a difference. And, many CPAs do not want the liability so do not perform attestations.
428	Many CPA's that focus on tax only would not agree with me. I, personally, would not change my experience or attest hours. After two years in the attest function, I felt like I had barely scratched the surface of the attest function. Much has to do with the firm and structure and client base, as well as the people you work with. My background in auditing is priceless.
429	Many times the attest experience is under the top large accounting firms. They teach recent graduates into their firms more about professionalism, organization, work ethic, and politics within a company.
430	Maybe it is a good idea to separate tax CPAs from audits. If a CPA only does tax returns, heshe may not need that much of attest experience.
431	Modify the licensing procedures to issue 2 different types of CPA licenses. One for individuals who wish to offer review and audit services as part of their practice and one type for those who would rather focus on a CPA tax practice not offering any review or audit type services.
432	Modifying the requirement should be to increase the number of hours required.
433	My attest experience has been invaluable in the various non-attest roles I've performed in my career thus far: taxation, financial reporting, SOX and FP&A. I can distinguish from practitioners I've supervised those who have had attest experience from the quality of their work.
434	My attest experience is solely based on my job as a Senior Auditor of [redacted] although the Audit Manager signs the audit report. My experience gives me the confidence to perform the audit in compliance with the standards.

Licensed CPA – 10 to 20 years – Authorized For Attest Engagements - 686 Comments **Please provide any additional comments you may have regarding the attest experience requirement.**	
435	My attest experience provided me with an invaluable education in how businesses in various industries operate and how to interact with client personnel at all levels. It provided an opportunity to gain supervised, practical accounting experience at a professional level. Granting CPA licenses without requiring attest experience significantly diminishes the value of the CPA designation.
436	My attest experience was vital to my knowledge and experience in auditing and accounting. I am a Chief Financial Officer now and would only hire CPA's that have attest experience.
437	My attest experience with [redacted] has greatly help me in my career.
438	My attestation requirement was 500 hours. I completed over 5000 hrs and I believe strongly that more attest experience a CPA has, the better he or she can provide quality services to clients.
439	My audit experience helped me to be more inquisitive and possibly skeptical. I find that this has been helpful in my career in tax even though I no longer perform attest services.
440	My CPA license has been inactive for several years as my current work does not require me to maintain an active license. That said, I think it's important to maintain the attest hour requirements to ensure that those licensed by the CBA have a minimum level of experience.
441	My experience as a audit-attest CPA has been that those with audit experience are generally better than those without this experience. By "better", I mean that they are better organized, more efficient, and better educatedinformed on current GAAP and audit matters. I believe this is what the general public expects of a CPA, even though someone with just the "G" (General) designation could be just as competent as an "A" CPA, for what a particular client needs. I was licensed in 2002, a year after the "G" experience option went into effect. For me, it was of no issue: I wanted the "A" Attest experience designation, and it is what I have. My own experience in performing attest work as a staff member DID have a direct, positive effect on my overall CPA abilities, making me a better CPA than if I had not gotten the audit hours. The "G" General experience designation I believe is most beneficial for an older accountant, in private industry, who desires the ultimate professional accounting designation - "CPA", but cannot, at this point in their career, cannot now go into public accounting to get the requisite attest hours, at a much-reduced salary to what they currently have. Not with a family and mortgage. These people also know they will never be signing an audit opinion letter (or even performing audit work) because they are, say, a controller or accounting manager in a small, private company. They just want "CPA" to appear after their name on their business cards. For these people, not having attest experience is fine - they don't really need it to do their jobs. But of course, having some audit experience is always a "plus". (Interestingly, I've found that the auditattest parts of CPA exam review courses often provide good enough education for the General CPAs. After all, you still need to pass the Audit section of the CPA exam, whether or not you opt for the General experience designation!) For those in public accounting, I know there's not as many audits (reviews, too) as there were decades ago, for a number of reasons. And I also know that many CPAs who are assigned to attest engagements, whether or not they have the attest experience, are not in the position to sign the auditreview letter because they are staff members, not a partnerprincipal who's ultimately the one responsible for the quality of the attest work performed by those staffers. A young, newly-mined (General experience) CPA once told me

Licensed CPA – 10 to 20 years – Authorized For Attest Engagements - 686 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
	she didn't think the AuditAttest was necessary, because "I'll never be signing an audit opinion letter." She may be right, but as I noted above, auditing - in my opinion - makes for a better accounting professional. Even if they are in a tax-and compilation, only, firm. Finally, I've also been aware that some private companies looking to employ an accountant with a CPA designation prefer the job candidate to have the "A" designation, rather than the "G", because they want a "real" CPA! This relates to what I also noted in the first paragraph - its part of what the public generally thinks a CPA should be.
442	My experience has been mainly in auditing with CPA FIRM, GOVERMENTAL AUDITING(DEPARTMENT OF CORPORATION AND BOARD OF EQUALIZATION). Yet despite being offered audit assignment I refuse. It is because of the myrid requirements for a small firm.
443	My experience with new CPA's that do not have the attest experience is that they do not know the proper procedure for communications between CPA's. The top paid licensed professionals are doctors, lawyers, and CPAs. In order to keep our profession at a higher standard I feel that candidates should work in a CPA office before receiving a license even though the attest experience is not necessary for someone preparing a tax return for example. The attest experience requirement teaches the CPA candidate how the CPA firm works, how to work as a team, and protocol. My experience communicating with CPA's without any attest experience is like talking to the tax preparer on the corner that also runs the barbershop and dog wash in their office. When these people suddenly get some kind of authority, it seems to go to their heads and they are totally incapable of communication. In my opinion, the CPA candidate should get some kind of experience working for a CPA firm or we are downgrading and completely destroying the higher echelon of what our profession should act like or be. I have been very appalled by the quality of new CPA licensees and their inability to respect their fellow CPAs and the profession. Some internship with a CPA firm should be the utmost requirement to keep licensees professional and show them why we deserve to be the profession that we have been for so many years.
444	My five years of attest experience in a Big Four firm was a great training ground that enabled me to be a better internal auditor and manager. Because of the required standards to serve on attest clients, I believe the attest experience should be required to build competence, integrity and relationships based on trust with stakeholders. This is something we cannot compromise on in our profession. Learning what it takes to provide assurance is quite unlike non-attest work that do not have the same standards (although GAAP is a standard, implementation of such standards can vary greatly from one company to another).
445	My Form E was submitted with 2,500 hours for licensure. Our firm required an in-charge to perform an audit from planning stage to wrap up with MINIMAL SUPERVISON in order to obtain partner sign off on Form E. In 500 hours, a staff may have worked on certain accounts (cash, property and equipment, and expenses), which does not translate into seeing the big picture and being able to perform a full engagement with minimal supervision. To protect consumers, the attest experience should be at maximum level of hours.
446	My job requires a CPA license, however HR is not aware that there are now two types of licenses. The job description has not been modified and I have noticed this is common with employers who are not CPA firms.

Licensed CPA – 10 to 20 years – Authorized For Attest Engagements - 686 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
447	My specialty is tax (always has been) and I do not perform attest work. My attest experience came while working at a Big Six (yes, I'm dating myself) firm. The jobs I was assigned were so large, that I'm not really certain that the experience I received really provided much in the way of learning or increased my ability to better serve the clients I have today. Since my focus was never going to be attest, I feel that if I was required to work smaller jobs where I got the opportunity to see more of the big picture, it would have been more valuable.
448	na
449	neither the initial or ongoing attest requirement actually provide consumer protection and by creating different license status under the same term CPA, the public is further mislead. The CBA should create a different title for those who can perform attestation work, and those with the same license who can not.
450	New country for old men.
451	No comment
452	None
453	none
454	none
455	None
456	none
457	None
458	None.
459	None.
460	None.
461	Not only should candidates have minimum hours mdoing attest work, they should also do attest work in all areas for the financial statements (assets, liabilities, income, expenses...)
462	Nothing is can replace on the job training.
463	nothing noted
464	number of hours depends on type of work. requirement should not be eliminated, but may benefit from modification
465	Omitting the attest experience requirement is short-sighted and doesn't serve the profession or its stakeholders.
466	On the job experience is essential in being able to protect the public.
467	On the job experience, over time, provides for the best development in understanding how situatins can vary, applying analytical skills beyond textbook skills, etc. Current required CPE only adds an honesty factor to stay current. Courses offered outside of larger firms tend to be basic level, with a few intermediate. Accounting and auditing course requirements are good, but overall business planning or analysis types program are necessary to excel at the attest function level.
468	One of the key things I learned through my four years' experience in public accounting is knowing when a number doesn't look right. I know other CPAs who didn't come through public accounting and they do not have nearly the same level of understanding just because of the lack of experience and exposure to auditing. I think by allowing people to get licensed without public

Licensed CPA – 10 to 20 years – Authorized For Attest Engagements - 686 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
	accounting experience has diluted the value of a CPA. And I don't think they would have the experience to sign an attest report.
469	Only those working for a CPA or services firm should comply.
470	Over 34 of our new hired are fresh out of school. The attest experience provides them with a solid base to move on in their professional career either if they decide to stay with our firm or to go for a private sector job or government job. When dealing with client staff, people with attest experience (CPA or not) are better rounded professionally and have a higher level of understanding of the big picture of their organization.
471	Part of the value of the CPA is the implication that there is a higher technical standard applied. Typically one assumes a CPA has had exposure to multiple clients or industries. The standards seem to have lessened - one can take the exam one part at a time now, academic hours are more important but practical application and analytical skills are not stressed as heavily. The point of a CPA is that they can recognize when something "isn't right" and know to look further.
472	Per my answers above, I do no attest engagements. It is a waste of time to take the ethics review courses that focus on audits. Please consider modifying the required ethics review courses to offer courses that have no study about audits. Thank you for considering my request and my renewal compliance time.
473	Performing attest work is only part of the services professional accountants offer to private sector and government clients. Accountants not performing attest work should still be able to obtain a CPA license for experiences gained performing internal audits, cost accounting work, tax work, and consulting engagements. Perhaps the CBA should consider issuing licenses under different specialties such as internal audit, cost accounting, financial audit, etc.
474	Please keep CA attest lic requirement among the strongest in the nation
475	Please note that I work in the tax field and do not rely on my CPA license for attest work. That said, I believe it is important to maintain the attest requirements. Minimally, this ensures that a CPA has familiarity with financial reports.
476	Qualifying attest experience is focused on financial statement accounts. Other attest experience should qualify, such as attest experience meeting Government Auditing Standards.
477	Real life experience working for CPA's helps future CPA's. FYI, this survey is embarrassingly useless and the CBC should find a better way to get it's arms around this issue.
478	Real world experience is absolutely essential. Studying for classes or examinations is no substitute for applying knowledge in the real world. Candidates need to demonstrate the ability to actually apply the knowledge they have amassed during the education process.
479	Reinstate old attest requirements for ALL licensees.
480	Removing of the attest requirement would be very detrimental to the overall concept of having a CPA license. I am actually quite surprised we would remove. It would be blindly handing out CPA licenses without any experience. That does not make sense. It’s like getting a law license without a law degree. Or getting a drivers license without knowing how to drive. Or being a brain surgeon without going to school. Consumers view licensed CPAs as individuals with a high degree of intelligence and knowledge. If you can get a CPA license without any experience there

Licensed CPA – 10 to 20 years – Authorized For Attest Engagements - 686 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
	is no purpose. Why are we lowering the bar of what it takes to be a licensed CPA? It sort of cheapens our industry.
481	Removing or reducing the attest experience requirement in my opinion would lower standards and the cheapen perceived value of the CPA credentials. Likewise I was not if favor of the non-attest alternate track to licensure as a policy change which defies common sense.
482	Removing the attest requirement would greatly dimish the level of professional expertise new CPAs would have. The time spent under direct supervision of someone performing at a level sufficient to sign off on the experiance is invaluable.There is absolutely no possible way for someone coming straight out of college to obtain the skills one learns actually performing the work. It cannot be merely measured in hours, someone who respects what the public expects from a CPA should also evaluate the quality of the experiance. I understand that many people feel that those that practice tax exclusively do not benefit from the attest requirement, however I disagree. Preparing high level tax returns requires one to utlize many of the skills honed while obtaining attest experiance- skeptisim, analytical comparisons, an understanding of how the data comes together and workpaper organization. If a practioner does not intent to prepare high level tax returns or provide attest services, why do they need to obtain a CPA license? Why not become an enrolled agent? If they only want to provide high level tax services, why not become a tax attorney? Peer review is an absolutely necessary part of the framework.My firm has allowed me to take on projects for smaller firms, which has given me the opportunity to see how firm culture deeply effects the work product. Firms need to have outside individuals give them perspective on what they are doing. They need someone not dependant upon management to objectively evaluate whether they are meeting the standards. It's about keeping people honest about whether they have the necessary expertise to perform reviews and audits, which sometimes is obscured by ego. It's also about keeping firms from relying wholly on their internal opinion makers.
483	require more hours of attest experience
484	Requirement is onerous for CPAs not intending to provide assurance services (e.g., tax plannerspreparers).
485	Requiring hands on experience is critical, nothing is better than real world experience.
486	Requiring the attest hours adds significantly to the skill set as a CPA which is important in maintaining the professional standards
487	set a specific range of hours
488	Shame on the State Board to even consider eliminating the attest experience requirement. Who in the hell thought this would be a good idea? A [redacted] tax preparer who hired a look alike to take the CPA exam for him, who then hired a hooker to blackmail your entire board? LOL
489	Should be required of ALL persons claiming "CPA" credentials
490	Should have some options. If you were never to do attest work and only work on tax, then attest experience may not be necessary.
491	Should require more attest hours. Many get their license by doing two years with big firm and then go into private practice or start their own firm and have no idea of ALL the steps involved in an engagement. Also the public is unaware that someone who is a CPA may not have ever done

Licensed CPA – 10 to 20 years – Authorized For Attest Engagements - 686 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
	an audit but since they can use CPA the public thinks they are same level of training as someone who has attest experience.
492	Since I did have attest experience personally, I do believe it set a great foundation for me to perform my job although I am not using those in my daily job. Having a separate CPA license with the attest experience in order to sign report is necessary.
493	Since I no longer require attest experience, it does not matter to me. However, for those that do, I do believe CPA's should be well qualified.
494	Supervised, on the job experience is incredibly important in this field. Do not move away from this requirement. It makes better accountants!
495	Taking away the attest experience requirement would greatly dilute the profession. There is already low quality attestation work being performed in CA (based on review of some of the engagements we've taken over) so I don't believe this will help the profession in any way.
496	Th
497	Thank you for conducting the survey.
498	Thank you for the survey. In our firm's experience, the attest experience instills a critical thinking approach that lasts throughout a career. No less important, the accounting skills gained through the attest experience far out-weigh what our younger staff obtain in college.
499	Thank you for this opportunity to comment on this topic. I personally did approximately 1500 hours and 3 years of experience before I received my license. That experience has helped me throughout my career both as a CPA in public practice and working in industry. I have mentored many up and coming CPA's throughout my career in public accounting and found that the attestation experience helped to provide a mechanism to put the theory into practice. The main issue I have with the two license types is that from a public's point of view the two licenses are perceived as the same. A licensee can put the acronym “CPA” behind hisher name regardless, but the presumption from the public is that they have type “A” license. I realize that a licensee’s license type is available on the CBA website, but unless you are a “CPA” yourself there is not the awareness that there are two types of licenses are out there. I worked hard for my license and work hard to maintain it. I perceive that the individuals who receive the (G) licenses are not of the same quality as the ones with the (A) type licenses. The (G) licensees appear to struggle with work paper preparation and analytics. There should be a license recognition for these individuals who choose not to follow the attest path, but distinguishing them both as CPA licenses in my opinion has diminished the standards under which I was licensed. I am proud to be a CPA and consider it to be one of my biggest achievements. I feel that any CPA should be able to sign financial statements, let alone write one, and that we should all be held to the same standards. In other words there should be only one license type, type (A) as before. I love that we have peer review now, as a Training Manager I am not subject to these reviews, as I don’t currently prepare nor sign statements. I enjoy the discipline of financial statement writing and work hard to retain the ability to be able to do it again. I look forward to the outcome of your survey and thank you for giving me the opportunity to comment Sincerely, [redacted]
500	Thank you for this opportunity to express views, however limited by multiple choice, on attestation experience requirements for accounting licensure in California.

Licensed CPA – 10 to 20 years – Authorized For Attest Engagements - 686 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
501	The "G" license should be eliminated. You are not a CPA without attest experience.
502	The "value" of attest experience being required is for the applicant to be mentored to understand what the financials actually are "saying" to the reader thereof, and to understand how the judgment of the auditor impacts decisions made, which are incorporated into the financial statements. In my opinion, too low of a hurdle for attest experience will cause our profession to have a number of "flawed" audit opinions issued, and the resultant restatements- we simply cannot breach the public's trust by having ANY uptick in the number of audit failures- when we can control the experience necessary to perform attest (assurance) services
503	The 500 hours requirement, in my opinion is not enough time if a person is to be able to independently perform attest services in accordance with professional standards. I had to perform 2,000 hours and it took 2 years to get that amount of attest hours. But in those 2 years, I learned so much more and in greater depth than most candidates of today. The problem has always been how to find enough work so that a candidate can get the 500 (or 2,000) hours. Then, an accounting firm needs to be sure that their candidates get their share of those hours. Unfortunately, some firms make it difficult for candidates to get those hours and they are able to keep them employed longer by holding back the hours the candidate needs. The attest experience is still extremely valuable and should be maintained or extended to require more hours of attest experience before someone becomes a CPA.
504	The above questions "The effectiveness of the Peer Review Program as it relates to consumer protection can BEST be described as:" I don't understand the 3 choices for answer, but chose #3 because I needed to choose one answer in order to complete the question. What I wanted to answer is that the Peer Review Program is not effective at all as it relates to consumer protection. Thank you.
505	The accounting profession is in constant flux, and therefore, CPAs should be knowledgeable with the GASB and other standards to provide adequate service to their clients.
506	The advantages of my attest experience are acquisition of industry expertise, understanding for implementationmaintenance of internal controls, annual audit preparation and interacting with external auditors.
507	The attest experience (hours) is not enough. The requirement for years of attest experience should also be effect as one season of an audit does not give the complete picture. Also, experience is gained through repetition and in doing the tasks again after seeing completion. Hindsight is 2020.
508	The attest experience although helpful in a way is not relevant to those who practice in the tax field especially sole tax practitioners. Additionally, the dual licensing A and G licenses is an abomination. I strongly recommend eliminating the two separate licenses. It is confusing to the consumer and lessens the value of the CPA license.
509	The attest experience equips candidates to better serve consumers. The current requirements are insufficient when compared to countries like Australia and several others that require three years of practical experience.
510	The attest experience gave me valuable knowledge for signing opinions, it also gave me an excellent background when I went into corporate accounting and SEC reporting positions.

Licensed CPA – 10 to 20 years – Authorized For Attest Engagements - 686 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
511	The attest experience has been helpful in performing other areas such as tax and other accounting work. It helps strengthen the understanding of accounting and also helps build good documentation skills.
512	The attest experience has not served me as a tax specialist but at the time you are fulfilling this requirement most candidates do not know exactly where their career will take them. I feel there are too many CPAs who aren't qualified as it is.
513	The attest experience has served me well, in being able to apply a needed level of assurances for all levels of accounting functions under my direction as CFO for a financial institution.
514	The attest experience has value but if required,some candidates have difficulty finding jobs that offer the attest experience. This gives employers that do attest services an advantage over those that don't and limits qualified candidates to firms that may not be the right fit for them. The current system of a path for attest and non-attest seems to be working.
515	The attest experience hours should serve as the apprenticeship period in becoming a CPA. The CPA candidate is able to receive a thorough "hands on" experience under the supervision by and assistance from the firm's CPAs, during these hours. Upon completion, the firm, in turn, should become more confident that the candidate is better qualified to receive the CPA certificate.
516	The attest experience in my mind, gives the CPA the candidate the best opportunity to really understand the purpose of their profession as serving more than just individual client needs, but serving the financial community as a whole with the quality of their work product. Without the Attest experience, I believe the license is diminished.
517	The attest experience in my opinion is what gave me the foundation and understanding necessary to be able to perform any level of accounting. Having been employed in the private sector for the last 13 years I have seen the level of training supplied by employers to the general accounting applicants and I feel it does not truly supply the technical knowledge and experience that gaining the attest experience does.
518	The attest experience is a hands on experience that no college degree or testing can replace.
519	The attest experience is an essential part of the development of a Certified Public Accountant.
520	The attest experience is an important step in becoming a qualified certified public accountant and assists even if the CPA is focusing on taxation instead of attest service to better understand the book to tax difference which are required to be reported on most business tax returns.
521	The attest experience is critical in ensuring a CPA knows the core compentency of the profession, i.e. to do the appropriate work to sign an opinion letter. As such, I believe the attest experience should be maintained or increased. When the public receives services from a CPA, it should mean that the CPA is fully certified and able to sign opinion letters. Any lessening of this criteria is detrimental to the profession.
522	The attest experience is crucial to any CPA's qualification and should not be reduced any further.
523	The attest experience is necessary for a CPA whose main service is attestation. However, if a CPA's main service is tax, then the attest requirement doesn't provide significant benefit in providing services. Also, by the same token, not all CPAs are good tax advisers, nor are all CPA good auditorsattest service provides.

Licensed CPA – 10 to 20 years – Authorized For Attest Engagements - 686 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
524	The attest experience is not just about performing an audit and signing an opinion--it is the step that teaches young CPA's what there role is in the community and the importance of protecting the investing public while serving their client. Without this training, I'm not sure a young CPA fully appreciates the concepts of independence and objectivity that are hallmarks of our profession.
525	The attest experience is only valuable for someone that plans to perform attest engagements. I got to believe most CPAs in California are not performing attest engagements.
526	The attest experience is valuable and increases one's understanding of accounting and financial statements. However, the number of hours required may vary depending on what type of work one hopes to perform, assuming there will be different levels or types of CPA certificates available.
527	The attest experience is very important. Elimination of this requirement will diminish the standards of the CPA professions. It will lead to less qualified individuals with the CPA designation. The experience is part of the learning process of a CPA.
528	The attest experience is what differentiates CPAs form Accountants. The CPA designation immediately informs executives that the Accountant has not only the education, but the experience as an apprentice as well as having passed a rigorous exam. There are many other designations that Accountants can seek, if they do not want to obtain the attest experience. CPAs commonly move on to other positions and ofter seek other designations, each of which may require exams and experience. To lower or remove the attest experience would be to dumb-down the CPA designation.
529	The attest experience is what sets CPA's apart from accountants. Not a test. Real world experience in combination with passing the test is what should qualify a candidate for licensure. In my opinion only an individual that has performed the attest experience should be eligible. The experience planning, performing fieldwork, and preparing financial statements has significantly improved my abilities. Without that experience I would not be the same accountant today. By eliminating the attest experience it waters down the license and makes it less valuable. The fact that the CPA license, when I applied, required so much work is what made the license so attractive. When something is easily attainable, by simply being in the field, working under a CPA, and paying dues eliminates the prestige and clout that come with a true license.
530	The attest experience not only helped me serve my clients better, but also helped me in my career to offer better contributions as I entered the private sector.
531	The attest experience provides CPA candidates with the perspective and analytical skills to truly understand financial statements. Without this, I don't see what distinguishes CPAs from bookkeepers and tax preparers. I've seen several recent CPAs without the attest experience who have clearly been unqualified to do what I feel is CPA-level work. As a supervisor, I was required to sign off on their experience even though I didn't feel this was sufficient because of the changes to the attest requirement. Whether or not attest experience is required, the skill requirement for becoming a CPA need to be substantially strengthened or the CPA designation risks losing its reputation within both the profession and the general public.
532	The attest experience required should be maintained at a minimum, and with possibly an increase in the number of required hours. The 'G' experience designation should not have been

Licensed CPA – 10 to 20 years – Authorized For Attest Engagements - 686 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
	implemented as it created a lower bar to hold a practitioner out as a CPA without an obvious distinction for the consumer.
533	The attest experience requirement and peer review program are much more about regulation than consumer protection. Much of the effort expended on attest work is of the nature of compliance with standards which rarely, truly, assist in protecting consumers and certainly don't help the folks paying for the attest work in any meaningful way . I fear more CPAs are retiring vs entering the field because of continual addition of regulation and CPA candidate hurdles, among other things. So I welcome doing away with the archaic attest experience requirement.
534	The attest experience requirement helped me develop critical analytical and inquiry skills that play a significant role in my ability to serve clients today, in spite of the fact that I now perform few attest engagements each year. The reality is that the small businesses I work with are looking for advice and guidance, as much or more than they are looking for financial statements and tax compliance work. The skills I developed make it possible for me to provide the advice and guidance in a manner that simplifies complex issues for clients to understand and make decisions with.
535	The attest experience requirement is a minimum threshold of relevant experience. I feel is it appropriate and necessary to demonstrate that accounting staff has sufficient understanding of attest requirements and to provide consumers with at least a basic level of confidence that competency and experience exists when they receive a work product from a CPA.
536	The attest experience requirement is measured by hours and checklists only because there isn't an otherwise objective measure that can be used. By working for an "active" status CPA who is performing attest work, the new licensee gains valuable experience and knowledge on work papers, audit field work, reporting, and (most importantly) professional standards of any work that is performed. A licensee can pass a written test by writing about professional standards. But obtaining working experience early in one's career will define "professional standards" for the remainder of his or her career.
537	The attest experience requirement is needed and should not be lessened in anyway.
538	The attest experience requirement is relevant only to performing attest services. It would be interesting to gather data on what portion of CPA's are actually engaging in attest services.
539	The attest experience requirement is what makes Certified Public Accountants unique. Without the attest requirement, the CPA is not unlike an enrolled agent, licensed tax practitioner, or certified management accountant.
540	The attest experience requirement keeps the profession strong. The practitioner should always have more training than the regular flow of work demands. This allows for the true challenges that come, even in non attest areas. Eliminating this requirement would be akin to telling surgical trainees their skills and abilities don't need to be as wide reaching as those of their teachers because people won't be as seriously injured in the future. If you don't have attest trained practitioners going forward how will the attest work get done?
541	The attest experience requirement must be maintained. It should be increased to 1000 hours to maintain the quality of CPA's.

Licensed CPA – 10 to 20 years – Authorized For Attest Engagements - 686 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
542	The attest experience requirement should apply to all CPAs seeking a license. This helps to protect the public from accountants who have passed the CPA exam but lack the experience to hold themselves out as a CPA.
543	the attest experience requirement should once again be made madatory for all CPAs. those who don't attain this experience should be called something other than CPA. I noticed that there are many of the newer "CPAs" who obtained their license without the attest experience who really do not seem to know how to practically apply auditing skills. They are good at book learning but do not the practical experienceknowledge.
544	The attest experience requirement was onerous while I was doing it. After working in industry for many years, it is now clear that the attest experience was a solid foundation for my career.
545	The attest experience serves as almost an on the job training requirement for CPAs. I think that it rounds out the CPA so they understand the risks involved at the client level of having controls in place to prevent fraud.
546	the attest experience was valuable, but i dont do audits or reviews. So, i think LESS hours, but everyone should have the attest experience.
547	The attest experiences trains and develops accountants in better serving and protecting consumers and end users of financial statements. An accountant with attest skills develop a more keen sense of "healthy skepticism" and stronger analytical skills.
548	The attest function is a core element for any CPA that does auditing.
549	The attest function should be required for a CPA who performs audits of private or public companies, other than IRS or FTB tax audits for clients. Since I prepare individual income tax returns, my only audit issues are related to those income tax returns. Peer review should not apply to audits for income tax returns.
550	The attest hour requirement should be reinstated for all CPAs. Having various requirements for CPAs dilutes the license.
551	The attest hours should be maintained or increased.
552	The attest hours were helpful back when we could work on taxes for attest clients. Now that they have to be completely separate, it doesn't help you know your clients.
553	The attest requirement builds skill sets beyond simply auditing financial statement information - it fosters critical thinking skills, analysis and obtaining an understanding of a client's business, internal controls and managementcompany culture which are the building blocks for providing all sorts of consulting services and being a true trusted advisor. I personally feel that the experience requirements set the bar too low and that the CPA license has been in effect "cheapened" over the years by allowing the non-attest licensure and shortening the experience time period.
554	The attest requirement is a relevant foundation for all CPAs in my view. Without it, CPAs lack an appreciation for the principles around the assertions within the financial statements and the integrity of financial information. Further, from a professional ethics perspective the attestation experience provides a firm basis from which professional ethics and standards develop and are key - it sets CPAs apart from those who want to call themselves accountants but really are bookkeepers without the rigor or appreciation for what goes into the critical evaluation of

Licensed CPA – 10 to 20 years – Authorized For Attest Engagements - 686 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
	financial information that those who have worked in the attest field have. I do not think in this time where it seems financial fraud is more rampant than ever that we would want to short change the public by making it "easier" to be a CPA particularly when "easier" involves having less appreciation for the principles embodied in financial statements, understanding management bias, and developing the critical thinking necessary to challenge whether information received is appropriate for whatever basis it is being used for, i.e. tax return, forecast, financial plan, etc.
555	the attest requirement is absolutely necessary to confirm that CPAs have actually worked in the field under licensed CPAs
556	The attest requirement is essential to training and learning how to function as a qualified CPA. It is where I learned the most about the trade and how to service my clients. Currently I do taxes not audits, but I still relay heavily on what I learned during my attest experience.
557	The attest requirement is somewhat curious, as it is critical to the performance of attest service. However, most of the general public thinks of CPA's as tax professionals, for which no attest experience required. It seems to me these should be separate licenses, with separate requirements.
558	The attest requirement is very important. It is extremely valuable for CPA candidates to have the hands-on experience, and I believe is more important than the hours of study required to obtain the 150 hours needed to obtain a CPA license.
559	The attest requirement is vital. Having licensed CPAs without any attest experience is misleading to the public as they do not know who does and does not have this experience requirement. Having gone through the experience myself and continuing to work in the attest area, I will say that I learned far more and gained more vital experience performing attest work than I ever did performing other work such as preparing tax returns. I think all CPA candidates in California should have to perform the attest function with a minimum amount of hours to be licensed. We need to uphold the standards of our profession.
560	The attest requirement needs to be increased overall as a way to ensure the strength and quality of the CPA title. Additionally, CPE for CPA's performing only compilations should be different than those performing reviews andor audits.
561	The attest requirement should be increased as we have seen accountants licensed in the last several years unfortunately do not have the skillset for attest services as strong as CPAs licensed a decade ago. Some of the newer CPAs without the attest privilege know very little about attestation at all, which is a huge disappointment for many CPA firms and clients.
562	The attest requirement should be mandatory to hold the title of CPA. CPA designation is a signal to the public that we as CPAs understand and perform at a level that meets their expectations, of which attest experience is crucial. Accountants that do not attest do not need the certification as CPA to perform their duties. Merely passing an exam is not enough (think driving test) to determine the ability of someone to practice in public on these topics that expose others to risk as a result of improperly trained accountants. Please make the experience mandatory and at least one year's worth of experience.

Licensed CPA – 10 to 20 years – Authorized For Attest Engagements - 686 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
563	The attest requirements, while valuable experience, may not benefit the public with regards to CPA that are tax professionals. Many new IRS regulations (or attempts to regulate) the tax profession suggest some reliance on tax work done by CPAs. Perhaps a mix of requiring all candidates to do attest work and tax work would result in more well rounded young professionals.
564	The attestation experience requirement is applicable to the jobs or careers in the attestation field. As an attorney and CPA, primarily specializing in tax-related issues, the attestation requirement was unnecessary. Speaking from my own experience, I passed the CPA exam in 1999. From there, my employment prospects were limited to only CPA firms that could provide the qualifying audit hours. After I obtained the required hours necessary to satisfy the attestation requirement, my CPA license was issued in November 2002. By that time, receiving the official CPA license was a completely anti-climactic event. It was several years later that the attest and non-attest CPA license levels were created. Had this been around during my time, I would likely have a better opinion of the CPA licensing requirements. The CA Bar has no such experience requirements prior to licensure. In short, my opinion is that the attest requirement is applicable and should be maintained for those interested in working in the attest-related careers.
565	The attestation experience requirement should be increased to 1,000 hours. Attestation is an integral part of the audit experience process and the more hours that are attained, the better the auditor will perform on attestation engagements.
566	The attestation pathway is critical to our profession! I have stopped hiring individually without the attestation license due to the limitation on understanding of GAAP, audit standards, and financial statement interpretation and analysis. The attestation experience has significantly differentiated staff members through a higher abilities to document understanding of workflows, awareness of internal control considerations in decision making, and overall critical thinking. I strongly believe that the general CPA pathway has diminished the CPA credential. Instead of reducing the attestation requirements, I would recommend consideration of the impact the general license has had on public trust and perception, technical expertise, and deficiency in understanding of basic skills.
567	The attestation requirement makes a CPA complete.
568	The attestation requirement provides a level of experience that defines a CPA. Even if that individual never actually does Attestation work as a career, it shows a certain level of experience and excellence. I am currently an executive recruiter specializing in accounting and finance. I interview a lot of candidates that are presenting themselves as CPA candidates - who have never and will never perform an audit. Closing the books is not the same. Private company experience, even financial statement prep, is not the same. If a CPA has not completed the required audit hours, they should receive a different designation.
569	The audit standards are so high now, nobody should be signing off on an actual attest engagement without thousands of hours of experience.
570	The Board should NOT have two types of licenses. The public, even as today, still does not know the different. Most of my clients thoughts ALL CPA already had attestation experience!

Licensed CPA – 10 to 20 years – Authorized For Attest Engagements - 686 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
571	The CBA has been working very, very hard to destroy the CPA credential, and the simple fact that there are different levels of certification is another prime example of this. The CBA needs to realize what its job is and what its purpose is and stop destroying the credential. Not only should the attest requirement apply to ALL CPA candidates, but the CBA should also re-visit every single decision they have made in the past 10 years, take a good look in the mirror and ask themselves "WHY???". The CPA is supposed to mean something. The CBA is doing all it can to make it worth far less. Like so many other parts of our state government, the CBA has become a big joke. Stop being a joke, get back to your purpose and start doing some good. Lawyers are not regulated at all why the CBA has made it easier to become a CPA (with no attest experience!!!!!!!) and placed far too many burdens on existing CPA's. Cut the crap, do your job and stick to your purpose. Just because the rest of the CA state government is a big sick joke does noty mean the CBA has to fall in that line.
572	The CBA may want to consider modifying the existing attest experience requirement. They should also review and consider what other States are doing in this topic area. If a CPA is or will be working in any type of audit (IT audit, Internal, etc.), then I think they need to perform the attest experience (some hours at least - how many hours is open to discussion), as it's really helpful in performing audits of any type.
573	The CBA should consider requiring those seeking to be licensed with attest experience to have minimum number of hours in each one of the areas of attest engagements (e.g., minimum 300 hrs in audit, minimum 300 hrs in review, etc.). Minimum number of hours should also be required in management of accounting practice.
574	the CBA should increase the number of attest hours not decrease. CBA should also eliminate the non attest certification or give it some other destination. Currently the general public can not tell how a CPA is certify (attest or non-attest). This is not transparent and quiet deceiving to the general public.
575	The CPA designation is a valuable career enhancer but it is often difficult for prospective CPAs, who focus on taxation, to obtain attest experience. Therefore, I strongly support the Board's decision to have more than one track to obtaining a CPA license.
576	The CPA license is one of the most highly regarded professional licenses. A CPA is expected to be an expert in the field, this expertise can only come from qualified experiences. The profession nor consumers will benefit by reducing the attest experience requirements.
577	The current 500 hour requirement is not adequate. 500 hours does not scratch the surface of preparing a CPA to competently perform or supervise an attest engagement. 500 hours does not protect the public. The requirement should be increased.
578	The current attest experience requirement is to low to be able to independently perform an attest engagement. It should be at least doubled.
579	The current CPE requirements are quite enough in my opinion. A bad CPA or Firm is going to do illegal things if they so desire and are paid for their work.
580	The current minimum 500 hours will not provide anyone with enough experience to perform the attest service independently. If anyone who wishes to get a license should complete more attest hours. At the same time, those who want to get the general experience should have a

Licensed CPA – 10 to 20 years – Authorized For Attest Engagements - 686 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
	requirement of minimum attest hours as the attest experience is that distinguishes CPA from other accounting designation.
581	THE EXPERIENCE GAINED FROM DOING THE INTERIM WORK AND ACTUAL PROCEDURES FOR AN ATTEST ENGAGEMENT ARE IMMENSE. IT HELPS BROADEN THE CRITICAL THINKING SKILLS THAT WE SO OFTEN NEED
582	The experience gained in supervised attest work is necessary to develop critical analytic skills, implement GAAP, and prepare work papers at the quality level for passing peer review. It is a required part of the profession and part of what distinguishes the prestige of attaining your CPA license.
583	THE EXPERIENCE IS INVALUABLE. AS A MANAGER OF TAX IN A PRIVATE COMPANY, I STILL USE KNOWLEDGE FROM MY ATTEST EXPERIENCE OFTEN. SHOULD STILL BE REQUIRED TO ATTAIN CPA LICENSE.
584	The experience portion works well until there is a change in standards. Then it's hard for small or independent CPAs to stay current.
585	The experience requirement for attest experience should be increased to enhance the quality of audits.
586	The experience requirement is an example of a 'well rounded education'. For those who don't go into the attest area of accounting, it is an experience in your past. If one does decide to go into the attest area of service, the requirements should be not only kept in place but amplified. The current 500 hour requirement is an acceptable starting point for someone that wishes to continue learning the attest area of service.
587	The experience requirement really emphasizes accounting fundamentals and the relationship of accounting data to accounting outputfinancial statements. I work with too many individuals who have not had that experience and their knowledge really misses this.
588	The experience requirements should be modified to ensure exposure to the broad range of financial transactions. This includes stock compensation, debt, banking, leases, currency, and government contracting (state, local, federal, int'l inclusive of regulatorytax compliance).
589	The experience you gain in a short amount of time performing the attest experience requirement is hard to replicate. You touch all aspects of the books with discipline and guidance from other CPA's. I often compare the attest experience to boot camp for CPA's. Your foundation and basics are built to some degree on this experience. While that being said I think the hours and some of the experience requirements should be reviewed and modifications might be worth taking into consideration, but I don't believe eliminating it all together is the best approach.
590	The exposure to the client under attest examination develops a different way to look at the client than merely preparing tax returns or doing payroll taxes. I learned a lot more about the ins and outs of businesses having done attest work. The experience was very difficult because I was a minority looking in. It wasn't until I found a minority firm that we were all looking in from the outside. The quality of work performed was superior to any of the big 8 of the time. I pray for everyone going through the process that they may not come out for revenge because the poor way they were treated while enslaved in pursuit of the license. The abuse to candidates was phenomenal and exponential. That's got to change.

Licensed CPA – 10 to 20 years – Authorized For Attest Engagements - 686 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
591	The hands on experience with clients, observations and understanding of internal controls, preparation of financial statements and all the formal procedures of attest services provide a foundation that can be applied when performing all kinds of services. It is essential to understand the grammar of the language of accounting and the structure of businesses otherwise everything is too scattered and piecemeal. With software the accounting structure is often hidden, Building slow, laborious understanding is essential to embedding skills that will be accessible later even if the work performed is not attest work specifically.
592	The hours I spent doing audit work have made me a better CPA more than any other experience or education I have. It is worthy of note that I have worked for [redacted] in both their tax and audit departments and now have my own firm. I have a bachelors in Accounting, and an MS in Psychology (which has aided my client service abilities greatly, also). I have done 40+ of CPE for over 20 years now. Fulfilling the attest experience requirement, I learned the ins and outs of every aspect of business, and this has enhanced my client service in ways that no other education could have. I am sincerely grateful for my years working as an auditor and the thoroughness of the attest requirement.
593	The hours requirement should be increased. While education is important, there is no substitute for actual and applied experience under the direction of an existing CPA. Additionally, candidates are sometimes not understanding about the "I, your boss, need to feel you are prepared before I sign off for you" and they just focus on "you need X hours". If you audit cash for 500 hours, you are not prepared. The content of the hours matters a great deal. That's why there is a discretionary component of the signer. There is a potential problem at firms that don't do much attest work since it can take quite a while to complete even the current 500 hours. To that I say, if you want to get your license to do attest work then you should be working for a firm that does primarily that type of service. Once you have it, feel free to go work at a different type of firm.
594	The hours should be reduce so that it a professional in a non-attestation field can reasonably obtain attest hours part-time over a reasonable amount of time (say 2 years).
595	The learning of scrutiny of data from attest experience is critical for accountant working in fields not only in attest services.
596	The license becomes a joke if you eliminate or reduce the attest hours.
597	The more attest experience a person performs, the greater the impact on that person.
598	The non-attest experience requirement should be removed as an option for California CPA licensing, and all CPA license currently issued under "C" experience requirement should be canceled. Only candidates who have completed sufficient attest experience should be eligible for a CPA license. The general public does not know the difference between "A" and "C" experience requirements completed by a CPA. Would the public be better served if we had two classes of medical licensing for doctors: one that completed residency experience after medical school and another that only completed medical school without any residency experience? Why should it be different for CPA?
599	The non-attest license is misleading to the public and can be dangerous. It should be eliminated (and big 4 should not guide policy dumbing down the license just to attract candidates at low salaries). Most recently licensed CPA's, even with an attest license, can be very dangerous to the

Licensed CPA – 10 to 20 years – Authorized For Attest Engagements - 686 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
	public. Fortunately, most are smart enough to realize this and continue to work with an experienced CPA to gain desperately needed real world experience. I would seriously consider revoking the non-attest CPA designation or making it any designation other than CPA. You are confusing the public and emboldening non-attest CPA's who lack real world experience are young and cocksure (as we all were) which could lead to a financial fatality for clients. Further, clients have no real idea what we do and often believe CPA services are a commodity (until they learn their lesson eventually) and look to you for regulations to protect them. In my opinion, being a CPA is extremely tough and one must be on guard at all times so as to not falter. I would say it takes about 7 to 10 years as a general practitioner to become well versed and a real value to small business owners. Lastly, I would eliminate the accounting degree requirement. Formal education is overrated. If someone can pass the CPA exam, is competent and meet all licensing requirements excluding the accounting degree with enough experience he or she will likely be more competent than most freshly degreed accountants and will usually be an immigrant that cannot put their life on hold nor afford the overpriced degree yet work in a CPA firm but face a glass ceiling.
600	The number of attest hours required should be increased.
601	The number of audit hours required should include only planning and performing audits. There also should EXPLICIT guidelines concisely stated that determine what EXACTLY constitutes an audit hour of experience.
602	The number of required attest experience hours should be increased to better prepare CPA's to perform attest engagements, as well as other services.
603	The problem is that most accountants that are trying to attain their attest experience requirement have little or none experience in doing the actual accounting on a day to day bases. As a result questionable accounting will be missed or overlooked.
604	The program should be modified to have minimum requirements to be peer reviewed. I only prepare one or two compilations a year and I make only $35K a year but I have to go through the entire peer review process. Can I not just test out of it? The minimum should be sole propfirms with revenue over $100K, that perform more than 10 compilations or 5 reviews a year.
605	The question of experience is a Catch-22. Living in a rural area, I found it extremely difficult to find a CPA that did audits. Next, if you could find one, then it was almost impossible to get them to hire you because they had so many others out there. Then, pay you...that was impossible. I called myself the accounting prostitute for years because I didn't have any other options if I wanted my license. I had to find someone that would help me. I finally did, and I drove an hour each way to a job. Then, after that, for the same CPA, I drove from [redacted] on a weekly basis and stayed in Fresno for the week. So, the time and frustration is relentless. However, the other side the Catch 22 is that there's no way attest work can be done by an individual who has never seen it done or who has only read books. The older CPAs have grown up with rules and regulations that were logical. That was before the [redacted] got involved and decided made it more difficult with vague rules and regulations, constantly changing, and not resolving any thing in the profession. I was lucky. I found someone who taught me the right way to begin with. Since then, I have worked for others who just go through the motions, fill out checklists, and do the same thing every year for reoccurring audits. No amount of reading, CPE,

Licensed CPA – 10 to 20 years – Authorized For Attest Engagements - 686 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
	or book learning can replace the experience of working for a competent auditing CPA. Every CPA does things differently because the regulations are so inconsistent and not logical anymore. Peer review does little to help this...I watch your newsletter and people who get themselves in trouble wouldn't follow a rule or regulation for any profession. As far as mandatory attest experience, the board should force practicing CPAs who audit to have the "newbees" on their staff. This way, there are resources to gain the experience instead of traveling around the state like a homeless person and begging someone to train you and get the hours that the Board says you need to have. When I look back, I had the best person to be my mentor. I look at your newsletter, most of the people are lacking that element of their profession.
606	The question on the number of attest hours required falsely assumes that there should at least be 500 hours.
607	The removal of the attest experience requirement would significantly reduce the value of the CPA license as a clear indicator of skill and experience in the field of accounting. The best instructors I had in college held CPA licenses while those that did not were the worst. There is a big difference between book knowledge and knowledge obtained by examining dozens or hundreds of diverse companies. The exposure to multiple managements through attest exams provides clear lessons in learning by example or learning by exception. As a fresh college graduate I was exposed to all levels of accounting from the clerical up to the CFO and CEO. I am a better accountant and manager because of my attest experience.
608	The requirement of attest hours of 500 is not enough for the candidates because many of them either do not understand the work they are doing or just barely understand or follow the standards.
609	The requirement should be increased and the standard for peer review be eliminated as the benefit is non-existent and most peer reviewers are using it as an opportunity to steal clients.
610	The requirement should be modified and possibly increased for all. The General Experience Requirement is a joke, and all accountants should acquire experience in attest function, versus just a time limit. I could see the differencelack of experience amongst staff, and amongst other practitionersz It's scary to see how this will impact clientsthe general public in the long run.
611	The skill set learned during attestation services has been absolutely invaluable. "Trust but verify". Step back - "does it make sense in relation to the whole". "What's not there that I would have expected to see?"
612	The skills and experience gained by working in attest services cannot be replicated without that experience.
613	The skills and knowledged gained during the completion of the attest hours provide the licensee with the foundation upon which all the functions we perform are based. Even those who go on to do only tax work need these skills.
614	The skills learned from performing attest work are invaluable and continue to impact the way a CPA approaches and resolves issues throughout their career. I worked 15 years before obtaining my license, practiced as a CPA signing attest documents for 6 years and for the last 8 years have worked in government in a position that does not require a CPA license. I firmly believe I am a better accountantadministrator because of the skills learned doing attest work.

Licensed CPA – 10 to 20 years – Authorized For Attest Engagements - 686 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
615	The split licensing is dumb and leads to confusion to clients and the public. This "cpa lite" licensing without attestation prevlidges really makes no sense. Either one is a cpa or not. If continue this practice then should require all those with non-attest licenses to only be allowed to use "hollow" fonts for CPA behind their name to clearly identify to all they have no attest power.
616	The state of Georgia (my first license) had an alternative - instead of the attest experience and two years public accounting experience you could work as an accountant under direct supervision of a licensed CPA in a private industry position. I don't feel I would be as professionally qualified in my present work in tax without the attest experience and public accounting experience.
617	The system works well. It is important that professional standards of care be maintained. The attest experience sets a common threshold and standard.
618	The two types of CPA license (Type A and Type G) are confusing to consumers. Not many consumers would go to CBA website to look up a CPA's license to verify the type before engaging them for services potentially involve attestation. I feel that if the accountant did not pass the attestation requirement, they should receive a different designation instead of a CPA but a G status somewhere hidden in CBA's website.
619	The value of the profession is tied directly to the public trust. Maintaining that trust must include the ability of licensed professionals to be sufficiently experienced to feel comfortable in planning, performing and explaining the scope of work included in attesting that standards of preparation and reporting have been achieved.
620	The world has changed dramatically. No small CPA firms can realistically perform attest engagements anyway. Now. . .unless you're in a large accounting firm, attest engagements just aren't done. Why not instead certify the FIRMS to do attest engagements during FIRM licensing, and omit it from individual licensing.
621	The years that I worked as an auditor were crucial to my professional development. I have been a Controller for two multi-million companies, and I could not have succeeded without my experience as an auditor. The audit training is vital to the profession.
622	There are a lot of very bad accountants out there...and most of the time it is those accountants that have never had any audit experience. I think it is a huge mistake to remove this requirement. I still think that tax professionals should have to get audit hours. Otherwise they advise clients regarding tax matters but can not reasonable assist their clients to implement the tax strategy as they have no clue how back office accounting works.
623	There are more than one kind of CPAs in practice. CPAs who engage in public attestation need heavy attest experience requirements. CPAs who work in industry need little attest experience.
624	There have been many changes in the accounting industry in the past decade. The CBA should consider modifying the minimum attest requirements to at least 1,000 hours of experience.
625	There is a certain expectation from others in business decision meetings and mindset around financial accounting that is pervasive throughout public companies. Having the level of awareness and experience of attest certification has improved my decision making and positively impacts my contributions by knowing I am making appropriate accounting decisions.

Licensed CPA – 10 to 20 years – Authorized For Attest Engagements - 686 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
626	There is a disconnect in the market that needs to be addressed. The marketplace thinks that CPA means you are a tax professional in almost every case. The profession understands there is a distinction but the marketplace doesn't. The attest hours requirement does nothing to help tax professionals with their job.
627	There is a growing market for attest services that expand beyond the traditional audit, review and compilation of financial statements. It is not clear how the CBA measures this type of attest work. Within the traditional attest services there are a number of guides and services that provide frameworks and assistance in the development of work plans for attest work related to financial statements. I believe that attest experience should be required however it is unclear how much is a minimum. It depends on the person and they type of attest work performed. For example, wouldn't it be prudent to review whether an hour performing a compilation is equivalent to an hour performing and audit?
628	There is already a knowloedge gap between the two types of CPA, please don't eliminate this.
629	There is no subsitute for experience gained under the supervision of a certified professional.
630	There is no substitute for actual experience to apply formal education.
631	There is no substitute in the working world for experience. In order to properly perform your responsibility as a CPA and protect the interest of your client and the public it is extremely important that those individuals who want to hold themselves out as CPA's have the appropriate knowledge and time working in the business world (not just a college degree) prior to being awarded the privilege of being a CPA. This is serious business and it requires individuals properly trained with real world knowledge and experience to hold such a license.
632	There should be a category for CPA's that do not work for the public doing the attest function. There are many CPAs in government and industry that do not attest.
633	There should be a small firm exemption for peer review. I do 3 reviewed financial statements all of which have been peer reviewed more than once. Small firm exemption or just peer review every 5 or 10 years for little guys like me. The attest experience should stay if you want to be able to do attest work.
634	There should be no attest experience requirement at all because this amounts to exploitation by the CPA firms to give hours to meet this requirements and it amounts to slavery required or at least supported by the CBA. Therefore, the attest experience requirement should be eliminated. Thanks.
635	There should be no attest requirements or CPE requirements for CPAs who is just providing bookkeeping services to clients
636	There should not be any split licensure ... either one is a CPA and attest, one is not a CPA and cannot attest. This split licensure I think serves the public poorly. If you want to get rid of the experience requirement that is one thing, but eliminate the split licensure.
637	There should only be one CPA designation, as it has been in the past...attestation experience must be required. Without that requirement there is no difference in the marketplace between me, with attest experience, and others without it. This is bad for consumers in so many ways including banks not receiving reliable info from their business customers, taxpayers filing incorrectly or paying too much tax, consumers thinking that their CPA has the attest knowledge

Licensed CPA – 10 to 20 years – Authorized For Attest Engagements - 686 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
	when they may not (because there is not * next to a "non-attest" licensee's designation). While it is true that a consumer can look up a licensee on the CBA site, we all know that not enough people check up on their service providers. Why keep this confusion in the market place between those of us who know and those who don't. The non-attest CPA designation dilutes the brand and reliability of the CPA designation.
638	There should only be one CPA license. By having two different level of CPA 1. CPA with Attest and 2. CPA General -- this seems like a second class CPA. As a practitioner, its quite confusing to our client that we need to clarify what kind of CPA license we currently hold. We are CPA with attest function.
639	There shouldn't be two paths to obtain a CPA license, all CPAs should be required to have minimum attest experience of 2,500 hours to be licensed, why confuse the public with "CPAs" who cannot sign off on attestation engagements. CPA candidates do need to work for at least a couple of years to really understand how to perform proper attestation engagement procedures.
640	There's no substitute for quality on-the-job training to provide competent auditors.
641	They need the experience. This is practice. Not Theory. Don't fall into the trap to become a money machine gun.
642	This is a very important part of being a CPA.
643	This is not required for most CPAs. Any attest training you require is provided on the job.
644	This requirement expose and enhance the ability to experience the importance of attest experience. A CPA who performs this function have strong responsibility for the reputation and standards established by AICPA.
645	This requirement was the reason I obtained work as an auditor for [redacted]. This showed me how to look at all of the angles of a business, and to search for weaknesses in controls. It also helped me to see how to improve businesses, that hire me. Basically, as a result of this requirement in order to obtain my CPA in 1998, I believe that my work and my career benefited, as well as my clients.
646	Those professionals who renew as "inactive" status, should not be required to complete the forms on experience.
647	To be frank, the current attest experience requirement is a joke. I didn't work for a CPA firm when I started auditing. I worked for an international financial services company where I performed internal audits on processes, transactions, departments and regulatory areas, as well as assisted the "Big 4" firm on our financial statement audit. I had over 4,000 hours of documented work. I passed the CPA exam the first time through and had my Form E signed off. I was called to appear in front of the qualifications committee. I flew down to Los Angeles the morning of my meeting. The night before I flew down, I met with someone on the qualifications committee (a friend of a friend) and walked through all of the documentation I was bringing. I had hundreds of pages of workpapers to support my overwhelming experience in each of the attest areas required by the Board. I spent hours tabbing, color coding and highlighting them to make review and navigation easy. The person I met with said I was golden. I was able to address every question he had with dozens of workpaper examples. When I met with the Board, my panel included the chairman and another person. I walked in for my 45 minute review and sat

Licensed CPA – 10 to 20 years – Authorized For Attest Engagements - 686 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
	down. The chairman asked 'you work in internal audit?' I said "yes". He said "internal auditors can't meet the attest requirement. Thank you for coming in". And that was the end of my 45 minute meeting. He NEVER looked at my documentation. He NEVER asked a question about my experience. Just completely dismissed me. I took a cab to the airport and flew home. I spent hours preparing. I took two days off work. I spent hundreds of dollars to fly down to Los Angeles, cab to get from the airport to the hotel where the meeting was and a cab home, not to mention airport parking, bridge tolls, etc. I wasn't even given a fair shake. It would have been significantly better (and cheaper) had I not shown up. I left the financials services company shortly thereafter and went to work at a Big 4 firm (at a massive salary reduction). With my years of experience with risk analysis and control evaluation, I was chosen as one of the handful of auditors to spearhead the SOX implementation to all firm clients. I was deemed an expert in SOX and trained all the financial auditors on the west coast how to identify risks, controls and how to effectively assess the control's design and effectiveness. I explained to a partner what I needed to get my CPA license. I was placed on one financial statement audit, performed a handful of hours on it and my Form E was signed, again. This time I was deemed worthy to have a CPA license WITHOUT being called to the board. Yet, I had maybe 100 more hours of "attest" experience from that one audit. After earning my CPA license I have worked in retirement planning, tax planningprep, internal audit, regulatory compliance audit, SOX specific audit and general accounting. So I reiterate, the current attest experience requirement is a joke. The qualifications committee was a waste of time. It seems to be "qualified" you just need a partner at a well known firm to sign, rather than any actual knowledge. So I think the attest requirement needs to be modified.
648	To do attest work, one needs to obtain appropriate attest-related training on experience. However, to sign an attest report, my view is that one needs 10+ years of experience before that authority should be granted to be the ultimate signor of an attest report. I do not believe the existence of an attest experience requirement accomplishes this, but rather adherence to code of conduct, peer review, PCAOB and other inspections provide the appropriate monitoring for assessing the appropriateness of audit reports.
649	To the extent that the CPA performs attest services and signs reports I believe the experience requirement is valid. In today's working environment many CPA's do not work in the assurance services area and having a CBA licensing requirement that includes the attest experience requirement is meaningless. Having said that for those who work in the assurance service area should be required to have ongoing minimum education requirements in order to sign reports.
650	Too many CPA's only want to work at CPA firm so they can get a CPA license and then they leave. Your questions about experience are mostly irrelevant as whatever the attest requirement is a not an issue, because the license is valuable and students will continue to seek to obtain a CPA license whatever the attest experience requirement. The bigger issue is how do keep young CPA's in public practice.
651	Too much subjectivity goes into the completion of candidates' Form E completion. These should be scrutinized much more heavily.

Licensed CPA – 10 to 20 years – Authorized For Attest Engagements - 686 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
652	Traditionally, a CPA candidate should be able to conduct an entire audit on their own. I was required to do this in practice, with a pension plan with $30 million in assets. This requirement made me a better auditor, and I encourage the requirement for others.
653	Two components are essential - knowledge of GAAP and practical experience
654	Two licensed CPA could have very different attest experiences. 500 quality attest hours are better than 2,000 mediocre hours.
655	Two things, which are of equal importance, are the minimum to being an effective accountantCPA. The first is the educationaltheoretical knowledge to understand accounting, and the second is the experience gained from actually putting the educationtheory to use in real world situations. To only require one of these for licesnsure puts the public at risk for less competency in accounting work. No accountant coming out of school truely understands debits and credits until they have drafted a set of financial statements. Generally two years is okay for licensure, but that should be the bear minimum. Additionally I think the board of accountancy should eliminate the "G" designation on the CPA license, if one has not worked in a CPA firm obtaining the required hours, then they are missleading the public as to their competency in accounting.
656	Understanding the attest function (the only financial service exclusive to the CPA) is critical whether you're a public accountant auditing clients or in industry dealing with financial reporting.
657	We have already reduced the competency of initially licensed CPA's by granting General Licenses and by accepting academic hours. The heart of our profession is "professional judgement" which, in my opinion, cannot be obtained except by performing the steps of the attest function under the guidance of a qualified mentor. That is what the experience requirement accomplishes. This one factor plays a huge role in shaping the understanding and sound professional judgement of a future CPA and their ability to pass that knowledge and judgement onto future generations. This will maintain the integrity of the profession and protect consumers.
658	We should go back to only one path where all CPAs get real world attest experience. Promotes business perspective, professional growth, understanding of financial statements and their flow.
659	When I started with the CPA firm just after school, I had very little real world experience with accounting. The theory from audit classes was especially difficult for me to apply without supervised real life experience in auditing, therefore, the many hours I spent meeting the hours requirements were necessary. This vantage point of looking at systems from an independent overview perspective drilled a high degree of quality into my work that I do not see present in the work of accountants who did not study auditing with one-on-one training. However, if a person with an accounting degree received their license after working in a controller position for a few years, I think they might not need as many as 500 hours of experience. I think that unless a person has high level work experience like a controller, they should be required to have 500 hours even if they have a Masters or PhD degree.
660	When i was licensed, the requirement was only 505 hours which you could complete in one busy season. i was not prepared to practice attest services on my own after only one busy season. I did not feel like i really knew what i was doing until 4 - 5 years in...

Licensed CPA – 10 to 20 years – Authorized For Attest Engagements - 686 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
661	When I worked, I was a tax accountant who dealt with corporate tax matters (tax returns, tax provision, state tax return audits, etc.). The attest experience hours I performed did not enhance my ability to serve clients because I performed taxation services. My understanding is that tax accountants are no longer required to meet the attest experience requirement. For auditors, it is good to have some attest experience before they can sign off audit engagements or a segment of an audit engagement.
662	While attest experience requirement has some impact on protecting consumers as CPA, the number of hours attained for licensure do not correlate to competent CPAs. The quality of those hours (i.e., types attest engagements a candidate is assigned to (simple v moderate v highly complex), the tasks a candidate performs (progressively more challenging v repetitive work), and the candidate's ability to think critically to identify and address attest risks) is a more relevant measure than the number of hours attained for licensure.
663	While I believe that 2,000+ hours would be needed to perform attest services in accordance with professional standards independently (that is, without direct supervision), a typical applicant will most likely continue to accumulate attest hours during the licensing process. Therefore, the 500-hour requirement should be sufficient for an applicant to complete prior to submitting for licensing.
664	While I do not do attest work, my experience working on audits and reviews enhanced my professional experience significantly. The attest requirement forced me to get secondary employment with another firm, and the experience of the different management and professional styles between my two employers was very illuminative. Had I worked only for one firm or the other, I would not have the depth of character and professionalism that allows me to helpfully serve clients of all sorts. Additionally, while I do not do attest work, the experience of how audits are performed has helped me advise my business clients on internal control and my smaller clients on how to maintain books and records. Accounting is a difficult job to do, and having applicants be as well-prepared and experienced as possible serves both the public and the professional.
665	While I do not personally provide attest services, it is very important for those that do, have some level of supervised experience.
666	While I don't believe the attest experience provides any assurance that this type of experience directly improves the ability of a CPA to serve clients, I think ridding of the attest requirement may give the appearance that the CPA designation is not as meaningful.
667	While I don't do any attest work in my practice, the experience did give me a more "professionally skeptical" outlook on information I receive in other areas of practice.
668	While I have not done any attest work for at least 20 years, I still think that people believe this is an integral part of the learning that backs up the high value and integrity people associate with a CPA. And this way, every aspiring CPA has to do at least one to two years work in an actual accounting firm environment.
669	While I may not sign statements, the experience gained while performing those attest hours opened my eyes tremendously to where I could find fraud and to ask the appropriate questions even during the simplest of tasks for a client. I think all CPA candidates, regardless of where they end up in their careers, I think attest experience can very much expand their horizons. currently,

Licensed CPA – 10 to 20 years – Authorized For Attest Engagements - 686 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
	as I sit on a board of directors for a large not for profit organization, and because I have gone through the attest experience, I have been asked to sit on the audit board of a not for profit. We may not have to keep up with all of the current requirements but that initial experience expands the way in which you look at everything you do.
670	While I think that it is necessary for practitioners that wish to perform attest services, I do not believe that it should be required for those that only desire to perform tax or consulting services or serve in corporate or government functions.
671	While studying all of the accounting principles in classes help, it wasn't until I had completed several audits that it all started clicking and making sense. I think it is very important that the attest requirement be kept part of licensing to be a CPA. It is a necessary thing to understand the entire accounting flow and effect on financial statements. Also the auditing knowledge and experience will make you a better CPA for your clients in the future. Why would we want a CPA to have less knowledge and experience to become licensed.
672	While there are various paths to getting the actual CPA license I believe that I have been successful as a previous auditor and now out in the industry due to the initial requirement regarding attest experience. Please do not lower the standards or requirement. It's very hard to find good people to hire and the market is diluted with CPA's who claim they understand accountingaudit. If anything, raise the attest experience requirement so that CPA's are trained further before venturing out on their own. Thank you.
673	Why not have two actual CPA desigations, CPAT (CPA Tax) and CPAA (CPA Attest)? There really are multiple types of CPAs and it should be reflected in the accreditation title without having to then ask further what "type" of CPA are you or what path did you take?
674	With all the changes in not only accounting but the wider business world, the attest experience requirements give CPAs more background to serve their clients and to retain public trust. The discipline required for new accountants to attain attest experience serves them as they work with clients from a wide variety of areas. It is difficult to learn to have professional skepticsm without learning it through the attest experience training.
675	with attest experience, CPA will be more alert on fraud, irregular transactions, and management's integrity while performing the simplest compilation or even tax work.
676	With the two types of CPA credentials it is important to distinguish CPAs who understand GAAP and the importance of integrity. Working under another CPA is the best way to gain an understanding about GAAP and to gain a working knowledge of accounting principles. I disagree with the two types of CPA credentials because it is misleading to the public.
677	Without a doubt, hand's down, without qualification, the experience requirement is critically important to gaining the experience necessary for a CPA. In my experience in both public accounting and private industry, the license without the attest experience minimizes the quality and integrity of the certification. I cannot overemphasize the importance of maintaining the experience requirement of the CPA licensure in its present form. Respecfully, [redacted]
678	Without attest experience, future CPA's will not be able to handle fraud and fraud related matters for clients large, medium and small. The attest experience helps a future CPA challenge the client and not be a door mat!

Licensed CPA – 10 to 20 years – Authorized For Attest Engagements - 686 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
679	Without the attest experience requirement, CPA status became less respectful because there are too many incompetent CPAs out there to provide services that they have very little experience or knowledge about. It is really unfair for other CPAs who work hard to earn their designation.
680	Without the attest experience, I don't know how a CPA in industry can work with her audit firm successfully or produce materially correct financial statements.
681	Without the attestation requirement, the CPA license loses the image of the ability to protect and serve investors best interests.
682	working in public accounting gave me a base of professionalism, analytical skills and a work ethic that I would not have gained going straight into a private setting and skills that I rarely see in fellow accountants who have not completed attest experience.
683	Working in the field doing attest work was very significant to applying accounting concepts and experiencing the gray areas of accounting. The real world experience was invaluable and could only be achieved by spending time in clients offices.
684	Yes please keep the attest requirement. There is much to be learned by doing audits and much experience gained from doing them. You have already degraded the meaning of the CPA by allowing the general license. That is not a CPA and should have another name.
685	You did not give 0-500 hours of attest as a choice, which shows a bias.
686	You may not like this answer. This questionnaire is far too general. I think the attest experience was invaluable and gave me confidence with financial statement preparation. Although, I am an inactive CPA not practicing public accounting and performing out-sourced compliance examinations for lenders, I am constantly reading financial statements. Some are far better prepared than others. So, I think it entirely depends of what type of services are performed and in what industry the accountant has experience in. An individual licensed as a CPA can have adequate attest experience and then work in an industry not previously exposed to and have difficulties adapting consequently not helping a client. Also, I have come across CPA's with heavy tax experience and struggling to perform write-up or accounting services. I have more audit compliance experience and need help more often than not on my own tax return. So it all depends on what services are being provided whether attest experience is critical.

Not Authorized for Attest Services

Licensed CPA – 10 to 20 years – Not Authorized for Attest Engagements – 211 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
1	1) I have been licensed to practice attest in Illinois for 11 years and have about 2,000 hours of CA audit experience yet have been unable to satisfy the "5 boxes" requirement for CA attest. 2) My Illinois attest license lets me sign-off other CA CPA candidate experience forms, yet I am not allowed to perform attest in CA myself. Does this make sense? 3) The "5 boxes" are poorly defined. After 1000+ hours of municipal audit hours, my supervisor was unwilling to check all 5 boxes because he did not think I was yet ready to perform a large municipal audit on my own. While I agree that I am not yet ready to perform a large municipal audit on my own, I don't think that "performing a municipal audit on one's own" should be the standard for checking the 5 boxes. Currently the standards for checking the 5 boxes are not clearly communicated so each signer has to use their judgment.. 4) The signer has a serious conflict of interest, when they sign the attest form they create competition for their own practice and potentially loose a contributing employee who might go off on their own. 5) The 5 box requirement discriminates against small firms and older CPA candidates, in restraint of trade, in violation of the Age Discrimination in Employment Act, and against the interests of small business owners or consumers. Specifically in terms of whether the 5 box requirement is applied separately to each engagement, or applied across the candidates entire experience. Currently board staff disregards any form on which all 5 boxes are not checked. Because small firms do not have many full-disclosure clients and use interim staff it is very difficult for small firm workers to get all 5 boxes checked. In contrast large firms can rotate staff across engagements to provide full disclosure fs preparation experience. 6) Many of the small firm CPAs who are passing are getting their 5th box checked using home owner association (HOA) fs preparation experience. Frankly I consider this a joke because I think that most HOA boards lack competence to prepare their own fs notes, instead the CPA firm writes the notes and then audits their own work without independence. 7) Many other states do not have this attest experience requirement, CA should conform. 8) At one point CA had the language below in 5095 which I think should be reinstated. (g) The applicant, pursuant to Section 5087 of the Accountancy Act, may be considered to have met the experience requirement of Section 5095 if the applicant shows to the satisfaction of the Board that the applicant has been authorized to provide attest services as a certified public accountant in another state for four of the ten years preceding the date of application for a California license. 9) While modifying the experience requirement would be a good first step, I think it would need to be much much better defined to work. Based on past experience this has not been happening and it has unreasonably restrained competition and license portability, so I would prefer to see it eliminated.
2	1. Objectively and truthfully consider whether California's 500 hour attest requirement was initially implemented so that the Big 8 accounting firms had access to new staff for their annual audit cycles. With the natural progression after two years experience would have been to move on tax or corporate employment. This thinking may be obsolete and also may not protect the public as perceived. 2. California is unique in its attest experience requirement, it may behoove California to dispense with its current attest requirement and replace it with full compliance to

Licensed CPA – 10 to 20 years – Not Authorized for Attest Engagements – 211 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
	AICPA requirements such as attest work subject to peer review. Thus attest qualifications would be based on "Peer Review" coupled with self-assessment of competence, adequate CPE, and professional liability insurance coverage. In this manner California will be part of a cohesive unit with the AICPA when representing international bodies relating to GAAPIFRS during this maturation of audited International Financial Statements. 3. Currently, the attest requirement mandates that an individual complete 50 hours preparing a full set of Financial Statements. This specific requirement is difficult for a FederalStateLocal Government employee to obtain due to the nature of the work they perform. Also, experience obtained while in a Corporate Internal Audit department cannot result in a set of Financial Statements due to independence issues. Both types of employees perform important attest functions, however, they are prevented from full recognition and thus are not able to sign attest reports, despite their experience and expertise. 4. AICPA specialty designations should automatically qualify as attest with specific language allowing signature authority and responsibility over attest reports issued. For example, a CITP should be granted full attest rights over this area of specialization. Also, Forensics and Business Valuations are an attest specialty that no lawyer should be allowed to peck away at by claiming a CPA with only general experience to be less than a full CPA. 5. All CPA's should be subject to the 24 hour accounting and auditing CPE requirement. This one improvement will protect the public because CPA's are the only profession authorized to perform audits and issue Financial Statements. All California CPA's should be continually exposed to ever evolving accounting standards. Remember, CPAs were granted the right to represent clients on tax issue because the result of a court case, this practice right is distinct. 6. The peer review requirement could be enhanced by implementing a very low-cost program where small groups of CPA perform peer review on each others attest work. This could be managed by an accounting society so as to maintain high standards while at the same time protecting confidentiality. This would protect the public by encouraging issuance of Compiled Financial Statement on very small corporations. California has many thousands of small corporations that are not served by CPA's other than tax preparation services. 7. Finally, in order to protect the public, the Board of Accountancy should consider that California CPAs are subject to stringent disciplinary actions while at the same time many corporations in California employ accountants licensed out-of-state or out-of-country who may go unnoticed and under-the-radar and thus not be subject to the same oversight. This poses unique challenges and raises discussion of the balance between compliance vs. enforcement. To protect the public should corporate HR departments be required to maintain a manifest of its employees who are qualified accountants regardless of the licensing jurisdiction
3	Accounting education requirements DO NOT fully cover attest requirements and not all CPA candidates are fortunate enough to obtain an internship. Having worked in the bankruptcyrestructuring service industry for over 30 years, the types of accounting errors I encounter are not readily identifiable without attest experience. CBA should develope a "working papers" class for both students and CPE candidates to assist in educating how to perform attest engagements.
4	After obtaining my BS in accounting, I spent the first 12 years working in industry and only decided to get certified after the attest hours requirement was eliminated. In my positions as

Licensed CPA – 10 to 20 years – Not Authorized for Attest Engagements – 211 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
	a Staff Accountant, Accounting Manager, Controller and CFO, I have undergone numerous audits by both localregional firms and the Big 4 and what I saw is that the entry level auditors had little understanding of what they were auditing and why. They performed the tests that were in the audit program, just like they were done the year before, and did not have the experience or the knowledge to truly understand what they were looking for or, most importantly, why they were looking for it. So, while they were "getting their hours", I feel like the 500 hours is not nearly a sufficient enough number to proclaim someone competent to do handle this type of an engagement. I found that it really wasn't until someone has had several years of audit experience that they truly had the skills needed to understand the full scope of each audit procedure being performed. I feel that a degreed accountant choosing to pursue the attestation work as a career will learn that skill set on the job. And, in the day and age of peer review, it is highly unlikely that an unqualified CPA will take on an attestation engagement.
5	All CPAs should have some attest experience (even the non-attest licensees). I think it should be low (around 200) hours for a G license and more like 1,000 for an attest license
6	Although I accumulated far more than the 500 hour minimum requirement, no one would vouch for it. The attest experience tends to protect those who have already met the experience requirement because they will make it as difficult as possible for those seeking to meet the requirement in order to limit competition.
7	Although I did not have the opportunity to complete attest experience for my license, I do not believe the lack of attest experience affected my professional competency when it comes to analyzingauditing financial statements. Having supervised a number of employees who have attest experience I can frankly say the fact that they had attest experience makes no difference in their competency level or whether they are better accountantsauditors than those employees who do not. In fact, I believe stronger educational requirements is probably more important to success than the 500 hours of attest exp. CBA already strengthen the education requirement. General experience that provide exposure to solid accounting practices and auditing process (from planning to fieldwork and reporting) should be sufficient. I would be in favor of eliminating the requirement.
8	As a Big 4 Partner, the attest experience (financial statement audit experience) as it is currently written does not provide any additional comfort for the work that I do with SOC1, SOC2, AUP, etc. These have been much more technical from an IT perspective.
9	As a CPA who has not completed attest work, I am not in a position to opine. However, I have found that there is not substitute to experience and 500 hours seems sufficient to gain the experience necessary to provide attestation services.
10	As a senior manager, it would be difficult to get attest hours to get licensed to sign financial statements. However, I also don't need that license. I suppose that if I were to buy a practice with a need for attest work (e.g. reviewsaudits), then I could request the CPA selling the practice shadow me and sign off on my hours. However, that may be easier said than done. If it is not needed or only marginally helps reduce audit risk, then my preference would be to require targeted CPE.
11	As an industry accountant, there is not a lot of opportunity to obtain the attest experience currently required. However, lack of formal attest experience does not preclude accountants in

Licensed CPA – 10 to 20 years – Not Authorized for Attest Engagements – 211 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
	industry from being able to completely perform an attest engagement given the proper coursework. For example, in my role, I am often on the other side of the attest engagement performed by our external auditors and have a clear understanding of the preocedures they perform and the objective of such procedures. I believe work experience that is not necessarily attest experience should count for something.
12	Attest experience is not strong in audits that I have reviewed. Candidates entering the field are diminishing, limiting CPAs to serve the public.
13	Attest experience only for CPAs who participates in attest engagements.
14	Attest experience should be required if you are providing attest services. Otherwise, we're trying to keep a standard that existed, just because "that's the way it's always been." Very few attest engagements, therefore, hard to get the experience. Ultimately, the profession suffers as fewer qualified candidates will enter the field. Wasn't the decision made over 10 years ago to eliminate the attest requirement? Why are we utilizing resources on rehashing this issue? Aren't there more important things we could be involved in?
15	Attest experience should be required only if you perform attest work.
16	Attest experience should be requried since the CPA only learns theory at college and while studying for the CPA exam. The requirement of attest experience is important in order to provide the level of service required and expected in the profession.
17	Attest is a highly specialized skillset. I attested for 14 years before I moved to another area of finance and accounting. I was learning throughout that 14-year period and would say that perhaps after 5 years I was skilled enough to contemplate signing attest reports. My firm didn't allow it for anyone with less than approx. 10 years of experience and that felt sensible if heavy. Anything under 2,000 hours is crazy and personally I would say 7,500 hours (being 5 years at 1,500 'work' hoursyear) seems reasonable.
18	Attest is not necessary in every CPA job.
19	attest requirement should be eliminated----educationacctg experience (not related to attest) & CPE should be sufficient to be licensed.
20	Attest requirement should be maintained for those CPAs wishing to perform that function.
21	Attest should only be for those doing Attest work. Having the General Experience option is very needed and relevant.
22	Attest theory should match practice. Requiring hours of attest creates another hurdle and brings confusion to the CPA designation.
23	Based on the level of training I received in college, the experience requirement was helpful to put the theory into practice. I feel competency in the task instead of the number of hours devoted would be more relevant. I find it interesting California CPAs have an experience requirement in addition to education and examination where California attorneys only have education and examination. Would it make sense to have CPAs take additional accounting training and reduce or eliminate the experience requirement? I've spent the last 15 years adding to my knowledge base things that I didn't learn working at CPA firms.
24	Because of Peer Review requirements on those providing attest services, there may be no need for an attest requirement for the CPA certification. As long as the member providing attest

Licensed CPA – 10 to 20 years – Not Authorized for Attest Engagements – 211 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
	services participates in and passes Peer Review, then perhaps that is sufficient to provide attest services. Afterall, each member has passed the exam including attestation.
25	By completing the attest experience requirement, CPAs are better equipped to serve clients - if you're talking from an audit perspective that may be a true statement but as the question is posed, without any qualifiers it is not a statement with which I can agree. As a tax professional I am fully equipped to serve clients.
26	California has a fairly low (albeit average) bar to receive attestation privileges. Other states, like Connecticut, have (or had) a 5 year experience requirement. I think that the low bar for attestation privilege is fine as long as the CPA is aware of the liability that they assume. If I owned my own practice (as opposed to being an employee), I would avoid traditional attestation services for fear of liability. I would not have acquired that fear if I did not gain attestation experience as an employee. I think that it is important to keep (at least) the minimum attestation experience requirement intact. If not, a CPA who has performed just "other attestation services" or some other "general" experience may not have the minimum expertise required to accept the responsibility (or liability) inherent to a traditional financial statement auditcompilationreview.
27	CA's standards are antiquated. Detached from the real world of attest services required by clients. Bureaucracy at its best
28	Completing the hours for attest is no indication of competence in completing attest engagements.
29	CPA attest candidates work for low wages (if calculated per hour). This can prohibit older candidates or individuals with families from earning enough hours to meet the current attest hours required. Older individuals with more life experiences are more likely to benefit the public if they can earn the required attest hours. I would suggest a virtual course that CPA candidates can take to train them on attest functions and test their knowledge. By adding another avenue for CPA candidates to receive their attest hours it will motivate CPA firms to compete and pay higher wages for accountants. The attest hours are designed to protect the public, not provide cheap labor for CPA firms. To further protect the public the CBA can require CPAs that do attest functions to have a certain level of malpractice insurance.
30	CPAs are engaged in different lines of work. Some require attest experience while others do not. Only those with sufficient attest experience should be able to manage attest engagements and sign attest reports, given the reliance of 3rd parties on such reports. I am not sure what would be the best way to control who can engage in attest work and sign reports.
31	CPA's can only perform work they are qualified to do. The CPA needs to determine if they have the experience needed to perform an attest service. Attest services can be very simple to very complex. Most CPA's have the ability to perform simple attest services. The CBA should not require attest experience. They should rely on CPA's only taking work that they have the experience to do.
32	CPAs perform many functions; many will never make use of the attest function. However, clients continue to want a CPA for advisement, tax services, etc. However, if a CPA is to perform attest functions, the CPA should be required to gain that experience in a formal, monitored program.

Licensed CPA – 10 to 20 years – Not Authorized for Attest Engagements – 211 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
33	CPA's work in various capacities in Public Accounting, Private Sector and Government. There should not be a distinction between an attest and non-attest CPA. A professional CPA will conduct his work that he or she is competent in. There is no requirement for the number of hours of Tax experience a CPA who prepares Tax Returns is required to have. So, there should not be a requirement for a CPA to have a set number of hours of attest experience.
34	Current requirements force licensees to work for Public Accounting firms for less in order to gain credits towards the requirements. The firm's profit over this disadvantaged situation where the recent graduates are often abused. As an alternative to current regulations, I suggest a path that combines 1)initial closed peer review, or assigned mentorship, 2) 200 attestation cpe credits, 3) 3 yrs general accounting experience as sr. Level.
35	For sole proprietor with insufficient business services that can meet attest experience may become challenging. The attest requirement could further reduce the capability to increase attest service. This may also be true for those who participate in public accounting in a firm that cannot produce enough required attest experience hours for all needed licensed employees.
36	For those CPA candidates who worked overseas before passed exam should be counted regardless the year they worked and size of firm. Those experiences are valuable for licensees and help firm to take global clients for overseas business activities.
37	For those in the attest sector, the attest experience requirement should stay put.
38	For those who perform attest service, attest experience hours are necessary.
39	For those who perform attestation function, I believe having that experience is beneficial and should continue to be a requirement for CPA in the public accounting industry. However, in today's global business environment, other non-attestation experience with accounting and finance focus are equally important and should not be discounted. I think both pathways with attest and non-attest experience should continue for licensure.
40	forcing people into slave labor....nothing gained that can't be done by a competent PS Nice job not having 0 hours for an option to the question above....I'm choosing the lowest only because you don't have a 0 option.
41	From my perspective, the experience used to satisfy the attest experience requirement is very basic experience. I think it is more important to develop and maintain competencies after the CPA is certified. I don't think one that has satisfied attest experience is any more competent than one that didn't when evaluating a candidate at the point of certification.
42	Generally, the real world work which a CPA performs requires continuous training in their area of knowledge. Mandating specific additional training places an unfair burden to those performing attest work.
43	Hello, My feelings are that the attest function should be considered a specialty within what the board administrates. It should not be a necessity for attaining a CPA license. It certainly can be an additional qualification to show applicant has concentrated on that area. Regards.
44	Hi. I have an inactive CPA license in CA. I was asked via postcard request to complete this.
45	I am a CPA with general experience (G) without attest experience requirement.
46	I am a generalist. While I do not care to perform attest work, I do respect the purpose of the attest requirements for those types of engagements. I am not sure the answer however it would

Licensed CPA – 10 to 20 years – Not Authorized for Attest Engagements – 211 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
	seem important to make sure certain attest skills are still required for the integrity of financial statements in the public interest.
47	I am a very competent CPA and was told by CBA that I was a month and a half short of my attest experience and that was 11 years ago. I worked trying to gain the experience but at my age most CPAs aren't willing or interested in hiring older CPAs. Plus smaller CPA Firms are getting out of attest business which leaves only the Big 4 and National Firms performing attest services. And these Firms mostly hire recent graduates. Being in the business sector for over 20 years I believe that my competence and experience qualifies me to perform attest audits. I checked the box for 500 hours because it was the least amount of hours. If you had a box for 0 hours I would have preferred to check that one.
48	I am for elimination of the attest requirement since most CPAs do not perform attest work.
49	I am licensed under the "non attest" part of licensure. It frustrates me when "attest" licensed CPAs look down on me like my experience was somehow less than theirs or not as good.
50	i am licensed under the pathway that didnt require attest experience. simultaneously i am not sign off on an audit. i think that having two pathways better serves the CPA community particularly those of us who have no interest in attest work
51	I am licensed without the attest requirement. I don't know how that has changed, but I don't do attest work, so it hasn't been an issue. If I later choose to provide attest services, I would like to have a path to do so without a need to retake the exam.
52	I am maintaining my CPA license though I have not practiced as a CPA for approximately 8 years. I have also not completed any continuing education during that time.
53	I am not licensed to provide attest services nor do I work in attest functions.
54	I am so thankful I could get my license without attest experience. There are times when the experience would be helpful, but I have experience that many companies feel is more valuable. I spent a lot of years working in Big 5 consulting departments, but not the audit department. My skills in Excel and Access are far superior to most auditors, which is helpful in reporting of company data.
55	I am working for Defense contract Audit Agency. I am auditing defense contractors. I have perform financial related audits; however, I don't provide opinion on financial statement. I have a general CPA license and I am totally fine with it. I don't need to obtain a full license and found no need to so.
56	I became a CPA at an older age where the job mill for those seeking hours is essentially closed. My specialty is operations and grants within a government division coordinating reality to OMB, grants, modified accrual accounting with annual govt budgets while still doing continuous accounting to address different realities as .required. I feel I would be better balanced if I had significant attest experience, but the value added of our disciplines can not be understated with hands on operations. Too many at higher levels dismiss things as immaterial based upon audit risk. At other levels, the same action is considered "heresy" and one should have not gone down that road. The difference is perception to our non-accountant coworkers. Attest experience at times seems to allow a materiality threshold for audit risk to be a get out of jail card in the decision making process that has a direct effect on different levels of operations that are often

Licensed CPA – 10 to 20 years – Not Authorized for Attest Engagements – 211 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
	trying to meet performance goals, budgets, grant requirements, legal reporting requirements, etc. This is a curriculum not taught but critical to those that in our hierarchy unique to working with operations where our actions must walk the talk. We need attest experience available to more accountants who already have careers. Maybe the peer review program can incorporate an organization that provides the training for attest experience that is not available to many due to the small number of jobs created by the monopoly of CPA firms. This program would benefit itself in that it can learn from what the working grass roots is dealing with as well as providing the attest experience to a greater number...
57	I believe attest experience solidify the CPA license by providing in depth experience to the clients one serves.
58	I believe for CPAs who will sign attest reports, the attest experience requirement is, and should be, necessary. For those CPAs (like myself) who work exclusively in non-attest areas, this is not necessary.
59	I believe it would be appropriate to create a more uniform requirement throughout all 50 states.
60	I believe that experiencing the attestaudit experience from the clientcorporate perspective over several years and at an experienced level (Sr. Accountant, Accounting Manager, Controller, etc) provides a very similar and important experience to be a better CPA.
61	I believe that the attest requirements should be modified to a lesser number of hours required. Becoming a licensed CPA to me should have equal amount of experience in accounting, taxes and attest engagements. Concentrating alone in attest engagements (eg. review and audit) to become a licensed CPA in any state does not make a candidate an good certified public accountant. I believed that to be a good CPA, one should have enough knowledge in accounting, taxes and attest engagements, and NOT just in one area of the profession. Thank you.
62	I believe that the current system which distinguishes CPA providing attest services from CPAs who are providing tax services works well. While attest experience may valuable for all CPA including those who perform tax services, the economics (such as the billing rates) which exist in the large firms which have historically provided attest training would make it difficult for tax people (especially those entering the field not right out of college) to ever get a CPA which would qualify them for perform tax services.
63	I believe that the Practitioner should make the determination as to whether he has sufficient experience to perform attest engagements. Peer review will winnow out anyone who overstates his qualifications. There is a vast difference between a 401k audit and an audit of a public company. 500 hours is probably too much for the former and woefully lacking for the latter. Government by its nature must take a one size fits all approach, which is meaningless in the context of actual practice. Do away with this meaningless requirement.
64	I believe that where the audit work is required so is the experience. Most CPAs do not need attest but that is why the general license is appropriate.
65	I believe the attest experience hourly requirement should be eliminated. There are a very large number of CPA's and candidates that perform numerous functions other than attest services. There should not be a difference between an attest and non attest CPA. There are many other

Licensed CPA – 10 to 20 years – Not Authorized for Attest Engagements – 211 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
	roles for a CPA other than attest work. To the general public, I believe that non attest services are far more valuable and meaningful than attest work. The CPA should not be categorized differently. One comment - question three above leaves no provision for an answer of ZERO. I believe that the statistics that you gather and answers derived will not indicate a meaningful result by not allowing a choice of something less than 500 hours.
66	I believe the attest experience requirement should be removed as in order to simplify the current cpa license designation in California.
67	I believe the requirement for attest experience is relevant for those CPA's that sign audited financial statements. For non-attest accounting work (i.e. providing tax services), attest experience should not be required. This is consistent with the current requirements.
68	I commend the board for coming up with pathway 1 and pathway 2 for CPA licensing.The attest exp. requirement should not be required for CPAs not doing attest work. With pathway 1 & 2, CPA candidates now have their own choice of accounting field they want to pursue; and not anymore at the mercy of audit companies for attaining the attest exp. hours to get the CPA title. Thank you for working for the betterment of the profession.
69	I completed the attest portion as it is required by all seeking an active license. On my current license application, I checked the not working retired status box, therefore I actually didn't have to go through the process you require. I just signed the attest form as being not applicable for my working status, as I don't attest to any statements whatsoever.
70	I did some attest work and found it a waste of time because I had no intention of continuing my career in the attest area. I feel that CPAs who choose not to do attest work should not be required to waste their time in areas they won't ever use.
71	I didn't apply for my CPA license under the attest provision because: 1) it was very difficult to meet as an IRS auditor, 2) my position doesn't require any attestation, and 3) even if I was in private practice, I would never try to provide an attest service - too much liability exposure.
72	I do consulting so I do not fall under the attest experience requirement.
73	I do not believe that meeting a minimum of 500 hours proves that one is competent to plan and perform audit engagements. It sometimes takes many years in participating in engagements to become competent to plan and perform audits, and there is no brightline that can indicate such competence. It depends on the individual. There are many paths an individual can take to practice as a CPA. Most people who provide attest services have chosen to do so as a career path, but for those who choose not to provide attest services (e.g., private industry, tax, etc.) there are no separate requirements authorizing them to do so. I do not see why attest services should be any different. Furthermore, fulfilling attest hours seems like an artificial barrier to entry into the profession, in light of the recent increase of California educational requirements to 150 hours to bring requirements more in line with NASBA standards. Additionally, practically all states at this point have eliminated attest hours from their experience requirements. Relative to consumer protection, the recent peer review requirements put in place in California can serve as a deterrent to bad actors, as deficient audits will be captured through this process, subjecting bad actors to disciplinary measures. For these reasons, and in order to conform with NASBA standards and practically all other state requirements, I believe that the attest requirement should be eliminated.

Licensed CPA – 10 to 20 years – Not Authorized for Attest Engagements – 211 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
74	I do not do attest services. I hold a CPA license and do financial statement preparation and bookkeeping for small businesses. I CANNOT ANSWER ABOVE QUESTIONS AS THEY DO NOT APPLY TO ME
75	I do not feel the 500 hour requirement is needed. I think if you want to offer attest services in your firm you should be allowed to with a requirement of current cpe in the area of attest services.
76	I do not perform any attestations. I was greatly relieved when the CPA requirements were changed so that a non-attestation practitioner could acquire a CPA license without having to do 500 hours in a field that heshe was not going to practicing in. I did acquire about 350 hours before the rules were changed and I can see the benefit of having a minimum amount required for those who will be doing that work. Whether 500 hours is sufficient is a good question, but not one that I feel qualified to answer.
77	I don't believe attest experience is necessary to be licensed to do tax and write-up work. Likewise I don't think attest experience is necessary for a compilation.
78	I don't believe it takes a certain number of hours as much as a variety of situations. I still believe that if you don't perform attest, especially full audit, that the choice of license specification is a very good thing. There are plenty of CPA's that don't touch audits, but are still providing valuable services that they couldn't without their license.
79	I don't believe that a certain number of attest hours should be required in order to perform an attest engagement. Therefore, if an option was provided to select 0 hours as the number of attest experience hours that need to be completed in order to independently perform attest services in accordance with professional standards, I would.
80	I don't have attest experience so I do not have any strong opinions towards the requirement.
81	I don't know whether the question "I completed California's attest experience requirement" means I have completed the 500 hours and have been signed off as an "A" CPA or completed "any" experience which may or may not comprise attestation experience and obtained the "G" license. The number of hours scale starts at 500 hours and goes up from there. Why is there no provision for a number less than 500 hours. Assuming I feel that is the appropriate number of hours is less than 500, I don't have the ability to indicate that, given the format of the question. After all there are states that issue the license without any experience requirement. The rules already forbid CPAs from performing ANY engagement without the proper knowledgeskills. This rule in my view includes attestation work so any CPA who does not possess those skills will refrain from doing attestation work. The additional requirement for 500 hours of audit experience to me becomes redundant. Especially in an environment where there are limited opportunities for candidates to fulfill that requirement, some effectively become precluded from obtaining the "A" license. Whether we admit it or not, the "G" appears to be an inferior version of the same license. To level the field, I would suggest we eliminate that experience requirement to make the license available to anyone who qualifies otherwise. This is by no means a novel idea, there are states where this is the case.
82	I don't mind the attest experience requirement but I regret that in most cases it is impossible to attain the experience without working for a CPA firm as lower than market salary.

Licensed CPA – 10 to 20 years – Not Authorized for Attest Engagements – 211 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
83	I don't perform attest functions and I don't feel qualified to comment on it.
84	I don't recall the experience requirements to become a CPA (it's been so long), but I do recall needing to have audit experience which seemed silly as I was providing tax services. If the attest experience requirement is limited to those actually signing audits, it is okay to have an attest experience requirement for attest sign off. However, many CPAs perform activities outside of an attest role, and no evidence of specificrelevant experience is required (e.g. sign a tax return as a paid preparer). For consistency, I therefore would find it acceptable to have NO attest specific requirement for attestation sign-off, (certainly not for CPA credentials where other relevant experience exists). I would not expand the experience requirement if there is already a 500 hour requirement for attest sign-off.
85	I don't understand what the value is in a CPA certificate if I am not suppose to be eligible to prepare even a compiled financial statement. Why should I take time and money for 40 hours annual CPE classes to keep up to date if the License really gives me no right.
86	I feel strongly that the title of Certified Public Accountant should not be reduced or made easier to attain. By making the requirements "easier" and less burdensome the CBA is lowering the value of the title CPA. It is a great honor to attain the title CPA and the attest requirement is where CPA candidates learn what it means to be a CPA and the value of this title as well as the skills required to actively serve their future clients. Without attest hours there is no real world experience.
87	I feel that if you are holding yourself out as a CPA you should still be required to complete some amount of continuing education in audit to keep current on financial accounting changes even if you do not hope an "A" license.
88	I feel that the professional standard of doing competent work should be enough to motivate a CPA to become qualified in attest experience so as to perform any attest work in a professional manner. Dictating the experience required is somewhat unnecessary, in my mind, being that the CPA certification it itself gives adequate assurance that a person is qualified to learn the necessary skills to represent clients and adequately perform the work they take on.
89	I have a general C.P.A. license. I do not think that I should be required to have attest experience to perform an audit or review as I do not think that experience is necessary. If someone is just starting out on their own as a C.P.A., any audit they would do would be a small audit. It would be a long time before a new C.P.A. would be asked to do an audit of a large business. I am also an attorney, and there is no requirement to obtain experience working for an attorney before practicing law. However, the vast majority of attorneys do begin by working for another attorney. Two years of experience working for a C.P.A. is sufficient. In addition, so few audits and reviews are done today that it is hard to get attest experience.
90	I have a license in [redacted] I have performed attest functions as a sole proprietor in [redacted] When I moved to California I was unable to secure a signature from former employers (for whom I had audited) stating that I was "current" in my knowledge. So by the current rules I would need to find someone willing to employ me just to get a signature if I want to practice on my own in California. I do believe that I am an exception to the norm, however, I should not be penalized because I moved home to California. (note that California would not let me sit for the exam outside of the State of California in 1990, halfway through my testing).

Licensed CPA – 10 to 20 years – Not Authorized for Attest Engagements – 211 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
	Passing the exam in Mississippi was harder because they had a 50% or greater on all parts of the exam to get a leg. I fulfilled all the requirements for California 10 years prior to my move. Again, I am an exception, but I do believe that not being able to obtain the attest function with out great redundancy and financial loss has me not believing the rules are currently the way they should be.
91	I have been a CPA for over 10 years, and have owned and operated two businesses in the accounting field, and I have never done any attest work. The field of accounting is so broad now that there is a high probability that an accountant will never do attest work in their career. So I think the requirement should be eliminated.
92	I have many years of experience in auditing and financial statement preparation. Due to high turnovers in managers with CPA licenses that I worked for. I found it difficult to get these individuals to sign off on my paperwork. So much job to job money to more money transactions occurring, nurturing new hires is at the bottom of the to do list.
93	I have more than 500 hours in financial statements audits, nevertheless, I was not able to complete my planning section. I employer did not approved it even I have been selection much of the procedures for the audit.
94	I have no problem with the requirement. My problem is with California not recognizing that an applicant may have experience from another state and California refuses to accept it. Reciprocity in acceptable in my view and will not dilute the CPA safeguards.
95	I have not needed it in the work I do . . . tax, tax planning, business planning and financial coaching for individuals. Years ago, I completed the hours required (500 at the time), but the firm I was working for felt that at least 1200 hours were needed for one to qualify to be certified, so declined to support my qualification for attest experience. Since I was not planning on doing audits, and didn't know their requirements ahead of time (and was a bit stunned when I left), I didn't see any need to get that experience. I have since worked with a CPA who did reviews for HOAs, a very valuable experience, helpful to have the knowledge, but not necessary to do what I do. I have no opinion as to the number of experience hours that should be required, as I am not clear on what one "should" be able to do once the experience requirement has been met.
96	I have worked performing the attest or financial auditing function for over 500 hour. I selected account in the financial statements to be examined tested control and formed an opinion regarding the financial statements audited. Nevertheless, my employer did not sign my attest form because according to him I have not completed the planning function. He did not guide me on how to complete the planning function. I believe the requirement should include the requirement for the employer who perform the attest function to indicate the reason for not signing an employee who performed more than 500 hours of audit work and what step the employee need to take to comply with the requirements.
97	I have worked with attest engagements in various capacities off and on since 1999. However, I have never had the proper combination of hours "in the right buckets at the right time" to satisfy the requirement. Many of my early hours were thrown out as they were considered "stale". If a candidate is mentored by a qualified CPA for the requisite number of years, I believe that should be sufficient for licensure as is the case in many other states. Thank you very much for the opportunity to give my input; I truly appreciate it.

Licensed CPA – 10 to 20 years – Not Authorized for Attest Engagements – 211 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
98	I keep my CPA so I can have the PFS certification. I only provide financial planning as a financial advisor and am not up to speed on attestation.
99	I met attest experience in Illinois and received California reciprocity. I think it is essential for even tax people which I am. This is because even tax people need to understand how financial statements are put together and US GAAP. Otherwise, they cannot understand what book to tax differences are. If you were to modify attest experience, then there needs to be substituted US GAAP coursework.
100	I obtained my CPA license via my experience as a Senior Bank Examiner with the [redacted]. I cannot speak to attestation experience, however, I strongly believe potential CPAs can obtain experience from other areas others besides public accounting. I am a perfect example....
101	I obtained my education and original CPA license in Texas. Although my experience was in taxation, my licensure granted me full rights as a CPA to sign attest records. My education provided my the needed information to engage in attest work, especially review, and I appreciated the ability to help my clients with having a full range license. Now, in California, my license is limited as there is no one to sign off on the 500+ hours of experience. I certainly am competent to handle such matters having practiced public accountancy (tax, bookkeeping), but must have my staff sign such matters. As the national standards have no such requirement, there is no reason for CA to especially as it applies to indiviuals moving here to the state. It has been a hindrance to servicing my clients (as another professional must review it) on the occassion it arises.
102	I prepare financials for a fortune 500 company on engineering construction projects. The attest requirements have been met by some of the staff that audits this company. The attest experience they have doesn't add any value. It is a hinderence to staffing. The staff used is made up of personnel from states that don't require the attest and some that do. Since there is no difference in staff performance the schooling required to be a CPA should be recognized as meeting the requirement.
103	I received a postcard asking me to participate in this survey. I have been inactive for several years and plan to file "retired" this year.
104	I received a request to participate in the study, however, i do not practice in public accounting and this does not apply to me.
105	I started as a U.K. chartered accountant, and got my attestation experience in grimy Northern factories and London fish markets. It was too far back in time to be counted towards the CA license. IMO, the requirement was a way to get cheap labour for the accounting firms to do the most boring grunt work, and no small amount of talent was lost to the profession because many dropped out rather than spend another mind-numbing minute auditing. I ticked min 500 hours above only because there was no zero option.
106	I strongly oppose diluting the requirement for attest experience. The current two tier system provides a pathway to licensure for those who do not perform attest duties and maintains the prestige of holding a California CPA license. Watering down the requirements can only lead to a devaluation of the California CPA.

Licensed CPA – 10 to 20 years – Not Authorized for Attest Engagements – 211 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
107	I think if the applicant is going to perform attest work they should have attest experience under the supervision of a cpa that has completed the requirement.
108	I think it depends on the work performed whether having attest experience matters. Attest experience is required if the CPA wants to sign off on an audit. If the CPA works in tax, familiarity with attest is helpful, but not necessary. If the CPA works in industry, familiarity with attest is helpful, but the work requires the ability to analyze, take statistical samples, and to produce work papers and financial statements in accordance with GAAP not according to attest.
109	I think it is way too easy to get a CPA license. We have people performing entry level bookkeeping functions or are ap or ar clerks getting certified. That is crazy and devalues the license. I am fine with the current system in that I don't think tax or industry professionals need attest experience to become licensed. But I do feel the bar needs to be set high for future auditors as others rely heavily on their work.
110	I think the "G" license is still very important to have so that CPAs who will never sign attest reports (e.g. who spend their career in tax) don't spend time doing work that is irrelevant to their job function.
111	I think the 2 license paths has been great. Those of us who do not do attest services and do not wish to do attest services can still be licensed. Those that want to provide and sign off on attest services should be required to complete attest experience hours. My belief is that experience hopefully breeds technical skills; although this is not always the case. If the attest experience requirement was not required for this type of license, I think there will be more CPA's out there practicing who have no clue has to what they are doing and the quality of work will suffer.
112	I think the attest experience is important if a CPA is going to become an auditor. Otherwise I don't think it should be a requirement for licensure. There are so many other areas of accounting in the work environment (unique requirements of various industries and companies) that have nothing to do with auditing or attestation, but still require the expertise of a CPA level professional.
113	I think the attest experience requirement should be brought back as a requirement of getting licensure at all, and not just for those that plan to sign attest reports. Although I did not log 500 attest hours before obtaining my license (and therefore have a license through general experience) I worked at public accounting firms for years. I see candidates now that are getting a CPA license having never worked in a public firm and only have experience at a small, private company. They are significantly under-qualified to hold the CPA designation yet to the public they are considered on the same level as those that have real public accounting experience and knowledge.
114	I think the attest requirement is essential for those who do attest work. I work in government doing performance audits....it is not essential to me. Why are people who are planning to work in tax required to gain tax hours before becoming licensed? And why should they be required to do attest if their career will be spent in tax? I think the required experience should be relevant to the sub-specialty in which the person will work. If I were to start doing attest work, I would need and want to get the hours. But with no plans to do that, it would be very difficult for me to get

Licensed CPA – 10 to 20 years – Not Authorized for Attest Engagements – 211 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
	the hours. I changed careers in the my 30s and it would have been hard for me to get attest hours through the job I was in.
115	I think the attest requirement should be a special requirement for those looking to sign auditsattestations. In my experience, only a small subset of CPAs ever perform this responsibility during their career.
116	I think the current requirement (assuming I am correct that it hasn't changed) that requires attest hours IF you want to sign off on attest engagements makes sense. For people like me who got license without the hours via Form E and only sign tax returns, that makes sense.
117	I was a proponent of the two different licensing options, with and without the attest requirement. I personally had no interest in ever doing audit work, or signing off on audits, yet have been an effective CPA on the accounting and tax sides. I do believe that CPA candidates should have the audit requirement in their coursework prior to licensure, to be exposed to the theory and standards. In making it a requirement in licensing, it creates a delay to getting the license due to finding the positions available to obtain the licensing required time. The different track gave candidates the option if audit was not something they wanted to pursue.
118	I was licensed during the Pathway A or B application time and that has worked well for me. I do not do attest functions, but as a CPA I am able to serve my tax and bookkeeping clients well.
119	I was originally a full license CPA in Idaho - I could conduct audits as well as any other duties. I could have also qualified to do audits in HI which I considered at one time. However, when I transferred my license to CA the requirements were in the middle of being changed. I was incorrectly advised by the CBA to wait so I could have a full license. However, if I had transferred immediately I would have been able to perform attest functions. Since I was incorrectly informed, I am not licensed to perform attest functions. This is ridiculous all due to misadvice of a CBA employee.
120	I work for government and never use attest experience. I think....current system works well. For government employees, G license works fine. Accounting firm people who do financial audit need C license.
121	I work in the tax field, so it does not directly affect me. But it might be a better idea to just require a certain number of years of attest work under a licensed CPA (similar to the general experience requirement), instead of a specific number of hours.
122	I work on tax engagements only and hence have not completed the attest CPE requirements to maintain that part of my license in a long time. However, to be a well rounded CPA, I think all beginning licensees should have to fulfill some level of attestation workexperience.
123	I worked for the [redacted] for 20 years as a financial auditor. CBA would not accept my 20 years of auditing experience in my daily work as my attest experience. I was told that I need to do additional special work, on top of my daily audit work, on at least 2 audits and go to some crazy process to meet the attest experience requirement. I got my CPA license under the general experience category. I am also a licensed attorney.
124	I would increase the attest experience - just like the medical profession, in Accounting when people are relying on your expert opinion, it helps to have "seen" as many different types of transaction as possible and working under supervision, to begin to learn and use judgement.

Licensed CPA – 10 to 20 years – Not Authorized for Attest Engagements – 211 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
	This takes time - and 500 hours (14 of a year's worth of billable time) is probably not quite enough.
125	If it helps others, I'll share my experience long ago. In 1983, I resigned a tax analyst position with [redacted].with a promise by [redacted] to receive public accounting audit experience for the California CPA license requirement. However, the firm partners had no requirement to help me with the goal of certification with the attest hours. I was reluctantly assigned audit hours in small increments while continuing in tax. My experience was deemed "piecemeal" when submitted. I did not ultimately receive a CPA with the attest function. In addition, I had to physically appear at the office of the Board of Accountancy in Sacramento just to move my CPA application through the approval process. I'd like to know the process has improved for the sake of the profession. The attest requirement is unfair to a young person I don't wish a similar experience on any young person starting out in the profession today. Pleased on hesitate to contact me at [redacted].
126	If professional will not be providing attest function during career than attest should not be required.
127	If someone is obtaining their CPA license to perform attest services, the requirement should remain in place. There are a number of other services a CPA may provide (e.g., tax or advisory) which do not require attest experience. I do no believe CPA licenses should be given to educators who do not have any real life, practical experience. However, if someone is teaching accounting and attest services, they should have practical attest experience.
128	If the 500-hour rule were eliminated, I do not believe a risk exists that CPAs without attestation experience would suddenly become bad actors and begin signing off on audits. Experience dictates what an individual ultimately practices, and an individual who lacks experience in a particular area will generally not practice in that area. Normally, it takes about five to ten years of audit experience to become seasoned and accomplished enough to sign off on attest reports. The current requirement of 500 hours (three to six months) certainly provides no assurance that a CPA can adequately and competently perform this task, and therefore does nothing to further consumer protection. The national standard established by NASBA is five years of education and one year of general experience, with no separate attest requirement. Nearly all states have by now adopted the NASBA standard. California's standard currently exceeds the national standard, since California recently adopted the new five-year education requirement and peer review requirements, maintains the one-year general experience requirement but has never addressed the additional 500-hour requirement. In light of the above, I believe the 500-hour rule has become obsolete and should be eliminated in order to conform with the NASBA standard, and we should allow California's newly-adopted peer review process to capture any bad actors.
129	if you are working in the industry and NOT in the public accounting firm there is NO need to have attest exp requirement. Many States in this country give you CPA license just based upon experience working in the industry under the supervision of a CPA
130	If you have an attest experience requirement why don't you have a taxation experience requirement? It doesn't make sense that a CPA that has only done audits can start his own business and then preform tax engagements so why is the experience requirement only in

Licensed CPA – 10 to 20 years – Not Authorized for Attest Engagements – 211 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
	regards to audits? Additionally, from what I've been told by other CPA's is that the large firms will sign off on their tax employees for audit hours even when they haven't preformed any, so what is the point. In fact I know of a partner who signed off on a person who never even worked for any public accounting firm, so no audit or taxation hours.
131	If you keep it then to be fair you should also have a tax experience requirement. Also I know of a cases where an accountant had a cpa sign off on the attest experience requirement when it hadn't been met. I also know of a case where a cpa signed off on the experience requirement when the accountant hadn't even worked in public accounting or worked for the cpa.
132	In addition to the attest experience, CPAs should have tax return preparation experience.
133	In America, it is common for may different types of accountants and consultants to be "CPA Certified" in their role even if attest services are not part of their work or even their work specialty area, i.e. tax, valuation service providers, etc. I believe that people entering the field of audit should be required to meet the attest requirements as this is the function that they perform as auditors. In other fields of accounting and financial analysisconsulting perhaps a more targeted apprenticeship requirement couldshould be implemented, however attest hours likely will not provide much support to their work discipline, nor help service their clients.
134	In general, additional time "In Charge" of an audit due to the increased stardards requirements would be of benefit to our profession. Extra time working .with clients in understanding their business, operations and effective would, in my opinion, provide a higher quality audit and a better business proposition for the client. Sincerely, [redacted]
135	In my experience and in looking what other states have done, most states require the hours experience but not to the level of detail as required by California. Additionally some states have separated the experience requirements when signing Financial Statements versus other attest reports such as SOC1, SOC2, etc. Financial statements are of higher risk and I would support a higher level of attest experience while, SOC1, SOC2, require a much more different skillset.
136	In my opinion some CPAs and qualified CPA candidates do not have the opportunity to work with firms that will provide and sign off on qualified audit hours. They will most likely never have the opportunity unless they leave their firms. For example, those firms specializing in Tax services and do very little attest work do not need the majority of their staff to be signed off for attest services and feel no obligation to offer it even as an option. Most CPAs that were certified within the last 10 years will never be signed off with their "audit hours" but do usually participate in the 24 hour A&A requirement within the firms for education purposes. Of course this is my opinion from what I have experienced from my employment with 3 difference small firms.
137	In my opinion, the current attest requirement should take in to account experiences in internal audit, operational audit, performance audit and other types audits CPAs have working government education and other non profit organization.
138	In one regard, I think that CPAs who are performing attest work should have to complete a certain number of hours. However, CPAs specializing in tax are not required to complete tax hours so why is attest different? Is there more of a public serviceresponsibility component to it? I work in the public sector doing performance audits and while CPAaccounting experience is extremely helpful, I don't think my ability to perform the particular type of work I do would be enhanced if I were required to meet the attest requirement.

Licensed CPA – 10 to 20 years – Not Authorized for Attest Engagements – 211 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
139	In other states it is not required.
140	inactive status so attest experience not relevant to me
141	It all depends on the line of CPA work that the licensee wants to do. I did not want to do audit and never did. I worked tax in public accounting for five years. After that I went into government work where I became CFO overseeing an operating budget of roughly 10 million a year and an average capital budget of 3 million a year. I love what I do and never would have used attest experience if I did have it.
142	It depends on the CPA's field of practice.
143	It has worked out great for me to have been able to obtain my CPA (without attest experience) since I never had an interest in pursuing a path in auditing. However, I think that attest experience is very important for those that will engage in andor sign off on attest engagements. So for that reason I think that the current Path A or G options should be maintained.
144	It is always good for candidate to have the option of both attest and non attest experience CPA licence avilable to them.
145	It is.difficult.to obtain.attest hours. It limits.tne candidates ability to work anywhere but a.CPA firm.
146	Keep it like it is. Too few practicing accountants perform attest services so CPAs should be able to obtain a non-attest license without it. Those who wish to perform attest services should satisfy experience and continuing education requirements similar to other certifications (e.g. CFF, ABV, etc.)
147	Majority of new CPA's do not perform attest work (i.e. audits, reviews). It's ultimately up to the firm where the new CPA's work to educate and train new employees on any attest work to be performed. CPA license should not be contingent on any attest hours since majority of new CPA's do not work at public firms and will not need the knowledge.
148	Many states do not have an attest requirement. They only have an experience requirement (meaning you need to work in public accounting or governmental accounting for a specified length of time in order to get your CPA license. I am originally licensed in another state and moved to CA before California created the two pathways to licensure. Because my original state did not have reciprocity with CA (solely due to the attest requirement of which my original state did not require for licensure), I could not be a practicing CPA when I moved. I got lucky that after @ 2 years of moving to CA, CA created the two pathways to licensure. When that happened, I quickly filed to be a non-attest CPA so that I could be a practicing CPA in my new state. I still feel sort of like a second-class CPA because I do not have an attest license since CA differentiates between the two. I have been in the tax field since I started my career right out of college and have never touched a financial statement and never will. Therefore, I have never needed the attest hours in order to work in my field.
149	Many states except California and New York requires no experience or short attest experience hours. So many young people I know are taking CPA exams and applying CPA licenses under Washington, New Hampshire, or other states although they live and work in California state. Could you make California more attractive to them by shortening attest experience hours from 500 to 250 or 300 hours? Thank You,

Licensed CPA – 10 to 20 years – Not Authorized for Attest Engagements – 211 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
150	Modify so that only CPAs that will be signing audit opinions need the attest experience.
151	Most CPAS other than those in the largest CPA (and specific divisions within those entities) no longer perform any significant attest functions. Many of these entities give the people that eventually end up in other areas unnecessary hours in areas that touch on the attest function just to allow them to say that they have some experience in that area. The need to have financial accounting experience is outmoded in the modern accounting environment. People that specialize in tax and other significant areas have as much expertise as others that acquire the faux attest exerience
152	Most of CPA's experience are obtained from their jobs. A second class of CPAs are created by requiring a certain hours of attest experience for those who do not pursue attest profession. Just because they completed a certain number of attest experience, that does not qualify them to sign for attest documents. They must have sufficient work experience. Obtaining CPA license is a starting point of producing competent work and everyone should have a same class of CPA license to begin whether they choose to be in attest profession or others. There are many roads to a great CPA.
153	My agency only provides general experience but I believe the attest experience should continue to provide more stringent requirements since it is a higher level of work and expertise.
154	My answer of "Strongly Disagree" above is based on my reading of the question to mean that ALL CPA's would be able to better serve their clients with an attest requirement, whether or not performing attest services. Myself being a CPA that does not perform attest services, I think the option to pursue an attest experience certification provides an important distinction and balance for CPA's that wish to perform these services. Likewise, for CPA's that primarily perform tax, or other non-attest services (like myself), the option to NOT be required to complete an attest experience requirement is important to developing a population of CPA's that perform extremely valuable non-attest services without the added and unnecessary burden of completing attest hours.
155	My California license is restricted with respect to the attest function because of the current experience requirement. I originally received my license in 1977 in Maryland where no attest experience was required. I have only practiced as a CPA for about a year in New Jersey; otherwise, I have been an executive for insurance companies or private practice medical groups. My personal opinion is that the attest requirement exists primarily to provide a pool of low-cost labor for audit firms as it acts as an entry barrier to commencing an accounting practice for otherwise qualified individuals who have completed fairly exhaustive academic requirements and the state examination process. Auditing is a fairly straight-forward discipline which in my opinion doesn't require any extraordinary knowledge or expertise for the vast majority of small and medium-sized businesses. For the larger and more complicated business entities there are obviously qualifiers that will warrant more advanced auditing backgrounds and industry specialization thus imposing self-eliminating standards. Accordingly, I oppose any attest experience requirement.
156	My opinion is that the CPA firms that are required to sign your Form E have too much latitude and too many questions to answer on the Form E that is entirely their "opinion". The way the Form E is presented allows too much leeway for biased answers and prejudice. The CPA firm can

Licensed CPA – 10 to 20 years – Not Authorized for Attest Engagements – 211 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
	hold down a qualified applicant simply by answering "no" to various questions that are subjective and cannot be measured by hours. The Form G is based on hours of worked performed rather than "opinions" of others. I was a victim of such prejudice. Although I had over 500 hours of good attest experience, they decided to answer "No" to a couple of my questions on the form. At my next job, I gained another 280+ hours and that CPA marked "yes" to all the questions, but because the previous employer marked "no" on a couple of items the CBA would not grant me the E license, even though after an additional 280 hours I believed to be very competent in attest engagements. I was granted the G license. So my 780 hours of attest experience was not recognized. I was told that if I received another 220 hours with all the questions marked "yes", I would get my E license. I don't understand that the 500 hours spent was not even considered. Bottom line: if the CBA is going to continue to have attest experience requirements, the Form E needs to change. I had over 780 hours and still could not get the E license and 500 valuable hours is not even looked at.
157	My status is currently inactive. I was not required to fullfill attest requirements while active.
158	My suggestion is to exclude Compilations from the Attest Experience requirement. I see the value of attest experience when performing audits, and maybe reviews; however, I do not understand why a CPA needs attest experience for Compilations. With an audit, the accountant needs very specific knowledge of audit standards because they are providing assurance that 3d parties can rely on the information. Not so with a Compilation. To me, preparing a tax return is comparable to a compilation in that the tax preparer is placing the amounts and figures that the client provides, in the appropriate place on the IRS form. The accountant is merely organizing the data for the client. The accountant is not providing any assurance that the amounts are valid, they just need to state that this is the information provided to them ~they do not need an understanding of audit standards. Similarly, anyone with any bookkeeping knowledge can enter data in QuickBooks and print the financial statements with a click of a button. As long as there is a statement that the financials are based on the data the client provided to the CPA, I see no direct correlation between a Compilation and Attest Experience.
159	My work consists mainly of audit engagements. In the past, I performed a few attest works covering an agreed-upon procedures.
160	Need more CPE on Ethics.
161	New CPAs are qualified by fulfilling the 150 college credits, completing a minimum of various Accounting related classes, passing an extremely difficult 4 part exam, and getting signed off by an active CPA, and having a minimum of 1 or 2 years work experience equivalent to the standard see fit by the experience reviewer. I think those 5 reasons more than satisfies qualifying an individual to a CPA license.
162	No attest experience requirement should be required. In addition, no attest hours should be required to perform an engagement involving attesting. However, this survey required me to choose a number.
163	None
164	Not necessary for all lines of accounting--such as taxes.

Licensed CPA – 10 to 20 years – Not Authorized for Attest Engagements – 211 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
165	only a small %, do attest, but someone has to do it. An "A" license shows the experience was met, and in the right categories. That needs to be more clear. I had 500 hours in wrong category. Too much compilation. I took a G license. Maybe the forms or checklist some how can remind the applicant, what is needed. Employers do not always advise on this topic. Perhaps an "online tracking tool."
166	Please do not change the requirement that a non-attest experience CPA such as myself can do compilation work and tax preparation work. I do not want any peer review for tax preparation work including tax return preparation and planning. I am an [redacted] with a Masters Degree in Income Tax. Those CPAs who only want to do tax work including tax planning should not have to complete attest hours in the areas of review and audit unless they perform services in those areas.
167	Required attest experience seem to be appropriate for CPAs who will be signing off on Financial Statements, like auditors but may be different for CPAs who work for private companies.
168	Right before I applied for a California CPA license, the rules has changed and those who do not have enough audit hours but have enough general accounting experience are able to obtain CPA license. As I was a tax specialist, I knew that I would not work as an auditor. Therefore, I got my California CPA license by meeting general accounting experience requirement. However, I am glad that I got some audit experience in audit department. I think it's important to get some audit hours even though you will not sign attest letters.
169	Since I do not currently perform attest engagements I am not current on the requirements.
170	Since I do not perform attest work, I am not especially qualified to comment on it.
171	Some people obtain a CPA license in order to do tax work only, such as, as a tax manager at an accounting firm or as an IRS Revenue Agent or CA FTB Revenue Agent. Such people do not need to have attest experience to serve their clients well but do need the CPA license to be qualified professional in the field. I am a former Tax Manager at an accounting firm and am currently an IRS Revenue Agent. As such, I do not need attest experience, but do need the CPA license to prove my professional capability.
172	The 500 hour audit requirement should be eliminated. It is antiquated. Because it was needed in a prior era when there were many more audits. When America's economy was manufacturing, not service, based. And there were many more publicly traded companies that needed them. And there wasn't almost any of the massive opinion shoppings as there is today. Which carry with it a big downward pressure on audit fees. Where the audit is a "loss leader" to get other business. By providing it as a loss. It took me 5 years from the time I got my first job (and 7 years from passing the CPA exam) to get my CPA. Under the "G" experience option. From the mid '90s to early 2000s. Usually having to compete for audit jobs with 50 candidates per audit job for a position. Outside of the big 6 (at the time) and large local firms. At small firms who barely offered them. The audit hours have always allowed employers to exploit desperate candidates who need them to get licensed. If these hours served a truly needed purpose that could be justified. Like residency hours for doctors who are specializing in hospitals. But, given that most small to medium sized businesses need compilations and, at most reviews, these hours are less and less relevant. Because their banks rarely require audits to get and maintain loans. And these small to medium sized businesses create the vast majority of the new job in

Licensed CPA – 10 to 20 years – Not Authorized for Attest Engagements – 211 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
	this country. Not large businesses. Finally, most small to medium sized accounting firms will not do audits because of the added liability risks. This leaves only the big 4, the national, and large local firms to do them. There is no logical reason to keep these hours in place. This is especially true with the big shortage of people in their 20s planning to and entering accounting. Today's graduates are far less likely to endure the pain of prior generations. They are interested in the instant gratification and money of fields like finance, law, and technology. By the way, I am no longer in accounting. I have switched to financial planning. So I have no vested interest in the above suggestions. Just a concern to better the profession I was part of for 9 years. My suggestion: Just keep the current 1 year experience requirement intact. And eliminate the "A" and "G" classes. To create 1 class of CPA license in California.
173	The attest experience requirement discriminates against older, career changers who cannot obtain attest experience as an employee due to their age andor income requirements.
174	The attest experience requirement is a disincentive for me. I turn away even the smallest of attest engagements.
175	The attest experience requirement is critical for anyone entering the audit profession, however, it is less relevant for many accountants who do not perform audit (attest) work, for example, corporate accountants and finance professionals. The attest experience requirement should be applied to anyone who performs attest (audit) services as a matter of trade, i.e. at least 50% of work time.
176	The attest experience requirement is irrelevant and should be eliminated. It does not accurately measure professional accounting experience, and is obsolete. The breadth of services offered by CPA's today are so expansive, compared to the past, that the Board's focus on attest services and experience therein, only limits the appearance of the accounting profession as a whole. It would be similar to requiring all medical doctors to obtain 500 hours of surgical experience, when there are dozens of other subsets of practice offered by doctors that does not involve surgery.
177	The attest experience requirement should only apply to those who want to perform those functions.
178	The attest requirement is a barrier to entry that punishes those CPA's that had anything less than an ideal career path. At age [redacted], I can run circles around the rookie youngsters out there earning their attest hours, yet because I currently have an established career, I will never be able to gather my attest hours. This is wrong on so many levels it is defies all intelligent logic. Call it what it is: a simple shameful power play.
179	The Board makes it incredibly difficult for those in private industry or government to satisfy and document the attest requirement.
180	The bulk of CPA work is non-attest. However given the accounting scandals I would definitely increase the requirements for those providing assurance work and maybe even double the efhics requirements.
181	The CBA should maintain and apply the attest experience requirement fairly to all applicants. If it eliminates the requirement, it should be prepared to address applicants with thousands of out-of-state attest hours for whom it has refused to grant "A" licenses in the past.

Licensed CPA – 10 to 20 years – Not Authorized for Attest Engagements – 211 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
182	The compilation experience is not necessary in my mind so long as an auditor knows how to attest to the fair presentation of account balances.
183	The current requirement is fine but they should modify to include experiences that are different from the norm. An example will be forensic accounting, I used to work for a CPA firm that handle forensic accounting and those hours can be used and be part of the attest experience.
184	The experience and Continuing education requirement should apply only to CPA's that provide attest functions. Those who don't need to spend their education time on their areas of practice.
185	The experience requirement should be set to at least 1 year of experience-nominally 1,500 to 2,000 hours to ensure an adequate level of exposure to different situations & business conditions
186	The hard work of taking the exam and passing along with the CPE requirements, I believe is more than enough for justification of eliminating the attest requirement. I know some CPAs who have the attest function that do not perform attest work. I hope that becoming a CPA would be on par with the requirements of becoming a lawyer by simply (or not so simply) passing the bar exam long with CPE requirements.
187	The majority of CPA's do not work on certified audits. Furthermore, some applicants copy work papers from certified audits to comply with the attest experience.
188	The number of hours of attest experience does not necessary correspond to the sizecomplexity of an engagement, nor the level of participation.
189	The profession has changed over several decades. Accountants who perform attestation engagements need to gain the experience and knowledge through additional training and get accreditation; just as we have for other specialty areas such as forensics, valuations, etc.
190	The requirement for attest experience hours should not apply to CPAs who only perform tax services.
191	The requirements regarding "transferring" out-of-state attest experience should be modified. I have many hours of out-of-state attest experience (including signed statements from licensed CPAs under whom I worked regarding my out-of-state attest experience); however, the actual workpapers had been destroyed. Thus, under the existing requirements, I was unable to obtain California's attest license without "starting over" (a formidable barrier for entry into the California marketplace at my age).
192	The status quo would have precluded me from obtaining my CPA credential. I was pleased to learn that the CBA relaxed their attest function requirement. Today's applicant has to work harder on the education side. For now that is change enough in my opinion.
193	There are many small CPA firms provide attest services to mostly small business owners. In this case, many auditors used to work in a time and budget limited environment. Also there are many audit procedures that is irrelevant or impractical to those client. This makes audit procedure lack of documentation and insufficient analytic procedures. I wish CBA could consider this for qualification examination of Attest experience Acknowledgement.
194	There are some CPA's that never wish to perform attest function. Most of the non-business public think of CPAs as their tax advisors.

Licensed CPA – 10 to 20 years – Not Authorized for Attest Engagements – 211 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
195	There must be a different way of assuring that people meet these requirements. Companies go out of business, training from the companies are often limited in scope. This can be very destructive to the potential CPA wishing to fulfill the attest experience. Employees of the firm are not equipped to educated new employees. I believe that the educational system is trained to educate the potential CPA. CPA firms could be very involved with the educational system to ensure that graduates are adequately prepared for the workforce. An advanced degree in attest functions seems appropriate for people that wish to continue in the field. I think the hours of experience needs to be in a class room setting actually learning the attest function. If properly taught the knowledge can be transferred to the work place. Governor Scott Walker stated that the function of regulation is no longer to protect the public, but to keep out the competition. All professions must beware of this potential pitfall and guard against any regulation that meets this criteria.
196	This improves efficiency and quality of work product.
197	very few smaller CPA firms provide attest services
198	When applying for my CPA license, I was already in an accounting management position (controller). It became difficult for me to get attest experience. I got my license but I cannot sign audit reports.
199	When I started the process for obtain the CA cpa license, the attestation requirement (Form E) was required for all applicants. I was interested in taxation and would never sign an audit report. As such, the attestation requirement was a setback for me as a tax professional there was not incentive to give me audit hours. I quit pursuing my CPA, however, when the Form G was implemented I completed my CPA licensure process. I do not believe an attestation requirement is necessary for tax professionals andor consulting professionals who want a CPA license and will never sign an audit report or opinion. I do believe that for those that will signing audit reports andor opinions must have an attestation requirement. I think the current system is appropriate considering the educational requirements to sit for the exam have been increased from 120 to 150.
200	While I believe that attest experience is very important, I strongly feel that individuals who come to California with a license from another state that requires attest experience should be able to be fully licensed in California. When I moved here 12 years ago, although I had been fully licensed in Massachusetts for 20 years, I was unable to get an attest license in California. In order to do so, I would have had to provide detailed documentation of my attest experience, which was attained in an office that no longer existed because the firm was subsumed in a merger. I found the whole licensing experience here to be incredibly frustrating.
201	While I do not have attest experience for my General CPA license, I like to know that the CPA's that my industry firm hires have the experience to back their attest licensing. I believe that any CPA planning on a career that includes attestation, should be required to have attest experience.
202	While I see the value of the attest experience requirement for anyone who might perform attest work, for someone like myself, who has only worked in tax, I'm glad there was another pathway.
203	Why don't we have another type of license that can provide review service not audit?

Licensed CPA – 10 to 20 years – Not Authorized for Attest Engagements – 211 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
204	Why would the CBA even consider eliminating the experience requirement? It's invaluable. I would not want any licensee without adequate preparation in the field.
205	With only a "G" level license, I feel like I am missing some foundational experience (2nd class license). I have currently have no public or related attest experience. My employer will soon shut their doors, and I find that the private industry prefers a CPA license with public accounting firm experience, an indication that they realize the difference this key element of experience makes.
206	With so much liability, there really does need to be some experience had in order to give the CPA candidate some protection for his or herself. The experience requirement not only protects the audit or review client but also protects the candidate and his or her firm.
207	Your question above is wrongly framed and does not give any alternative below 500 hours which is the purpose of your study
208[1]	As much as I don't want to make it harder for candidates to get licensed, I do think having an attest requirement for licensing is important.
209[1]	Make definition of attest experience broader for someone who may not be working for audit firm, such as allowing work hours of financial accountingreporting related work under supervision of experienced CPA Manager, etc.
210[1]	Small firms usually do not have clients listed on the stock exchange. Their attest clients are usually non-profits and individuals needing personal financial statements. The rules for SEC clients is much more complex than the usual attest clients of a small firm. It doesn't make sense to take classes in something that you never encounter in your practice. Individual CPAs should be able to pick their classes based on what is most useful for their practice and their clients.
211[1]	The education testing and experience in general accounting is enough to be a competent CPA, even in the attest function. All candidates had to pass the Audit section of the CPA test. Also, maintaining equitable standards for evaluating the quality of the candidate's knowledge of applying the auditing standards is difficult to access. One candidate may be evaluated very critically by the employer heshe is getting the experience from while another might be able to skate through without any evaluation in quality or very liberally evaluated.

[1] The respondents for this statement did not identify if they had or had not completed the attest experience requirement.

Stakeholder Group: License Application Pending

The comments provided by the respondents with a pending CPA License are provided below in the following order.

1. "Other" Reasons that pending applicants completed the attest experience requirement even though they did not plan on pursuing attest work.
2. "Other" Reasons that applicants chose not to pursue licensure with the attest experience requirement (starting on page 202).
3. Additional feedback on the attest experience requirement from those authorized to complete attest work (starting on page 204).
4. Additional feedback on the attest experience requirement from those not authorized to complete attest work (starting on page 207).

Reasons attest experience was completed without intent to complete attest work

License Application Pending – Attest Applicants – 3 comments Other reasons for completing attest experience when not planning to do attest work?	
1	Attest services were my job, and the requirement makes the license seem more prestigious.
2	Because I had met the requirements and figured it couldn't hurt.
3	I used to work for a big four firm, but am now employed as an Accounting Manager with a private company.

Reasons applicants did not pursue licensure with the attest experience requirement

License Application Pending – Non-Attest Applicants – 39 comments Other Reasons for not pursing licensure with attest experience:	
1	A mandatory requirement for CPA License is to have SSN, and since I'm not a US citizen I don't have SSN
2	As a new immigrant, it's not easy to find an opportunity under CPA's supervision for general license.
3	Firm will not sign off on attest experience until 3 years of experience have been gained
4	I am a G licensee and never had the opportunity work at a public firm.
5	I am close to completing the hours but wanted my CPA license earlier than that.
6	I am in the process of gaining attest experience (x6)
7	I am not sure if my employer will continue to perform attest work in the future.
8	I am not sure of my career path in auditing yet.
9	I am pursuing, but I need planning experience first. Therefore, I am applying for the general license in the meantime.
10	I am the issue is working for an active CPA over the last year. Think this is a foolish requirement and you should just allow 5 years of financial management as attest experience
11	I do not meet the requirement.
12	I doubt if auditing firm will accept part time audit trainee for I have a full time job. The employer of the accounting firm which I completed my general practice is not accepting attestation engagement.
13	I have not had the oppurtunity to complete the hours.
14	I intend to work on the private side, and have extensive audit experience already from that end
15	I perform IT attestations and will seek the attest license to sign SOC reports but not perform financial audits, reviews or compilations
16	I qualify for the attest experience. But, I don't plan on using it in the future. Plus, the liability insurance for signing is high.
17	I specialize in tax, and am not interested in attest services.
18	I wanted to get the CPA first, then while working at my CPA firm, get the attest experience.
19	I will be pursuing attest experience.
20	I work in tax, mostly flowthrough
21	I worked under a CPA and did financials, However, his license was not active, His boss had an active Chartered Accountant certification from the UK and signed off on my experience but it was rejected by the California State Board. I feel my accounting eperience more than validates me for the CPA license. I have been held up due to the technical issues of the requirement and my career has now suffered because of this.
22	If I go back to do attest work I will need to take a lower position and pay. I cannot afford to take a step back to complete Attest. I would like to.
23	I'm currently employed [redacted] and the attest experience is in progress.
24	I'm not sure if I have met the hours requirement yet.
25	In general, I would have to take a lower income position with another company, which would make it difficult to support my family. I have an interest but its more difficult when you already have a family when you get your education.

License Application Pending – Non-Attest Applicants – 39 comments Other Reasons for not pursing licensure with attest experience:	
26	It is very difficult to find work after i passed all the license because of my age being 42
27	I've been doing attest work since 1999. Unwillingness of employer to sign off attest experience.
28	Looking for employment that can provide attest experience.
29	My employer utilizes my tax knowledge and experience over my attest knowledge and experience.
30	My supervisor is not an AICPA but a [redacted] CPA, CBA refused me since I cannot provide a out-of-country employer verification (English version) to CBA
31	no one give me an opportunity to practice attest service.
32	Retired
33	The ability to find attest experience through public accounting is nearly impossible unless one goes directly into public accounting after graduation.
34	The BOA 500 hour requirement and firm 1,280 hour requirement is something that would take too much time away from my work and my clients in the IT Risk Assurance/Advisory service line.
35	Time consuming to meet all sub requirements withen required hours
36	too far along in my accounting career to drop back in income
37	Too far in my career in the private sector ro go into public accounting and get attest experience
38	Too much time would be required to obtain attest experience at this time in my career.
39	Will pursue later on.

Feedback on Attest Experience Requirement – Attest Applicants

License Application Pending – Completed Attest Requirement – 25 comments Please provide any additional comments you may have regarding the attest experience requirement.	
1	A lot of information is required to complete the form (references etc.) which seems unnecessary
2	Although it's difficult to secure an employment at CPA firm, the 500 hours attest requirements enabled me to have hands on experience in the auditing fields. The board should continue to maintain this requirement.
3	Certain aspects of the attest experience requirement are very difficult to obtain, such as the income tax experience requirement. As an associate working for a Big 4 public accounting firm [redacted] the tax team often performs the audit of the tax provision and other procedures relating to income tax. Thus, it is very difficult to gain the necessary experience for that specific requirement, and I do not believe it should be a prerequisite for obtaining a CPA license for attestation.
4	Current attest experience requires the active CPA who is my direct supervisor to sign my certificate of attest experience. I passed CPA in year [redacted]. I tried to work in CPA firms to get my CPA license, but I gave up finally because two reasons: first, I need to support my family and could not have low salary as beginner in the CPA firm. Second, I did not have opportunity to work for a CPA firm with a good mentor so I could be successful in the attest experience. (Since I found that I could not get a license as CPA, I took CMA exam and passed part 1 Financial Accounting in year 2009.) / In July 2005 I was hired by [redacted] as a senior accountant. I worked in this company for seven years. I was the main accountant in the company to insure the accuracy of financial statements. I participated the financial statement audit each year and provided the audit all the supporting documents. Both CEO and VP of Finance were very satisfied with my work. But my direct supervior, Director of Finance and later the VP of Finance were not a CPA. In July 2012 I decided to work for another company thinking if I could have a supervior who was an Acitve CPA. I was hired by [redacted] as a Developement Accountant. Since I was not familiar with real estate industry and non-profit, I worked very hard and tries my best to finish the assignments on the projects. I particiapated both Fiancial statement audit and cost certificate audit and finished very complicated cost certificate audit schedule. During this period I continued studying CMA exam evry evening and took 2nd part of CMA exam several times. But I failed on the 2nd part by 2%. In [redacted] each year after the performance review my salary was increased. In my 2nd annual greeting card, the CFO thanked me for being stay on the top of development accounting department. But my supervisor in the [redacted] was not satisfied with me because I found several times she and another accountant made gesture behind me indicating that I did not understand what they were talking about. Though I tried to ignore it, but I could not. After the company hired a senior development accountant in October 2014, the accounting manager started to isolate me in the development accounting group. I was very depressed and finally sick for one month in April. In May 2015, I resigned. / / In order to become a certified CPA, I have done my best. But I could not control the supervior who has the aurothity to determine my eligibility of becoming a CPA. Is the attest experience requirement a fair policy?
5	Depends on purpose of "CPA" designation and license. AICPA has expanded well beyond attest.
6	Due to the format of the requirement (breaking out hours by section with specific requirements as to the hours spent in planning/reporting/etc.) the administrative process behind this requirement is ridiculous. I have over 14,000 hours of experience and it probably has taken about 8 hours to

License Application Pending – Completed Attest Requirement – 25 comments Please provide any additional comments you may have regarding the attest experience requirement.	
	accumulate all of the support and get the appropriate signatures which is crazy! I suggest having the firm sign-off that an individual has met the hours requirement and get rid of the expectations for a breakout by planning/reporting/etc. in the form. Attest experience is helpful but the format is time consuming and not value added.
7	I believe 500 hours is far too little to perform attest engagements proficiently.
8	I believe it is important to obtain attest experience before being able to sign off on attest engagements. However, I also believe that attest experience should not be necessary to become a licensed CPA in California if you as a CPA will not be engaged in attest engagements.
9	I believe the attest experience requirements should be maintained; however, the documentation requirements are excessive especially as an applicant with a CPA from another state and 3 + years of work experience at a Big 4 firm. A Big 4 firm would not attest to an individual's experience if the firm did not feel the individual was qualified to sign off on attest engagements. I understand the importance of more detailed documentation from applicants with non-Big 4 experience.
10	I believe the attest requirement should continue at least to the extent that it maintains reciprocity with other states. Additional direction to firms as to what experience satisfies the requirements and how much experience is required in each of the five areas could reduce the variance from firm to firm as to how to best meet the requirements.
11	I believe the experience requirements need to be clarified. There are no minimum requirements advertised in the process for the licensed CPA to judge or the CPA candidate to know to track. It makes it very hard for a licensed CPA to say a candidate is not worthy without coming off as biased. It makes it very hard for CPA candidate to know how they are being judged.
12	I believe the signing requirement should be waived if the applicant can substantiate that he/she has the experience through other appropriate documents, such as engagement evaluation.
13	I have a license currently in Colorado, who do not have an attest experience requirement. I don't see the need. I feel that with 500 hours, an individual is not yet prepared to sign off on an attest engagement, however I feel that it would be counterproductive to include a requirement to continually track hours by tasks.
14	I think the attest experience model should rely less on filling a certain amount of hours in a few areas of expertise, but rather total hours and recommendation from CPA. Many CPA's tend to work in one or in a small few number of industries providing limited services, meaning they will sign off on few types of engagements. While I think it is beneficial to have experience in some areas before licensed, I do not understand it as a requirement. Basically, any professional will, even if they have some limited experience, will become more experienced even after obtaining their license before they ever sign off on attest work that they are initially unfamiliar with. Further, most new CPA's are not ready to be partners of a firm (partners are the professionals that sign attest work), so maybe the experience portion needs to be two-fold. A total amount of attest hours to obtain a probationary license, and then a certain amount of hours required and vouched-for by a CPA before the probationary period ends.
15	I think to be on the side of conservatism inorder to reduce the risk of having incompetent CPAs signing off on attest engagements and thus deceiving consumers, CBA should maintain the 500 hours attest experience for the attest license. I also believe audit experience is needed for every great CPA. For those who do not want to secure the attest license, that is why CBA also have the general license. / Also, CBA should ensure that CPA license value is not junked in the face of

License Application Pending – Completed Attest Requirement – 25 comments Please provide any additional comments you may have regarding the attest experience requirement.	
	reducing the standard and been hold to lower esteem by other professional awarding bodies. / Besides, just two to three years of audit experience (which generally coincides with the senior associate level) should accumulate the required 500 hours.
16	Increase to 800 hours
17	Meeting this requirement appears to be a challenge for the accountants in our firm. It takes several years for our staff to accumulate enough hours. We would be interested in learning of other ways that our staff can complete the requirement more quickly - without sending them to another firm.
18	My firm required more than simply 500 hours. Many candidates were denied their licenses due to firm standards not the state requirement.
19	na
20	Refusal to report, in good faith, satisfaction of the attest requirement is routinely used by CPAs to deny candidates seeking licensure to provide attest services who have, otherwise, dutifully met the requirements set by the Board. Automatic disqualification of qualifying experience, by the Board, for areas of experience affirmed in the negative by a licensee allow for manipulation and abuse of CPA candidates who have met the requirements to perform attest work. Candidates do not have sufficient means of recourse to have their experience and qualifications objectively evaluated by a qualified individual, in good faith, when they have been intentionally misrepresented by an unethical CPA. / / The lack of a substantial appeals process to determine qualifications of attest work open many candidates to abuse and misrepresentation as CPAs can simply claim that work performed is not satisfactory. Candidates are left without a meaningful method of appealing the falsification of their work experience. This allows disreputable licensees to negatively impact the licensure of qualifying candidates for retaliatory or otherwise immoral purposes. / / Inversely, affirmation of experience which does not satisfy the requirements set by the CBA can be provided by unscrupulous licensees to encourage unethical or immoral behavior on the part of the candidate. / / Current regulation regarding the evaluation of attest work allow the continued existence of unethical behavior to remain unchecked. Such behaviors discredit the legitimacy of the CPA license and, in turn, the accounting profession as a whole. /
21	Should return to 2 years.
22	The attest experience qualification should be maintained to support the values and standards of providing quality attest/assurance services. Without it, there is nothing to define the general CPA license and the added experience requirement of an Attest CPA license.
23	The attest requirement should remain a requirement for California; attest services are very different from the more common services that most CPAs currently provide. I would even suggest to raise the requirement to 800 hours from its current level of 500 hours, simply because reporting requirements are become more complex and end-users' expectations are higher than what one might suspect with 500 hours.
24	Try implementing more of an online database that will help streamline the process. It is costly and takes more time transacting through mail. There should be a way to pay for everything through a centralized site.
25	Various people have various skill sets. Less emphasis on time doing attest more on overall expience.

Feedback on Attest Experience Requirement – Non-Attest Applicants

License Application Pending – Did Not Complete Attest Requirement – 58 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
1	All of my professional accounting experience is in the area of tax and forensic accounting. Not all people go into public accounting because they want to go into auditing.
2	All other professional license authorize license right away after all the test being passed. They can learn much better with license and able to afford their family. I tried little firm they were willing to pay me less than minimum hourly wage and expect to work three years to be signed. Many places abuse the system and perfoming illegal. I am still working as accountant for many years to support my family. I wish CBA eliminate attest so more people would have chance to work as cpa.
3	As a current Internal Auditor, my company does not have all the records necessary for me to pursue the attest license even though I am gaining the necessary attest experience.I believe that it should be easier to attain the attest experience requirement, however I don't think it should be completely eliminated. Tax CPAs don't have the necessary experience to sign attest reports.
4	As a person working in private industry, I don't find it necessary to have attest experience to perform my job. It would be helpful, but not required.
5	As new CPA licensure applicant, it is really hard to find attest practice opportunity cause almost of CPA firm looking for attest experienced candidate only not without or inexperienced candidate. If possible, CBA provide official certified program for CPA licensure applicant or eliminate that 500 hours attest practice requirement.
6	Attest experience for signing attest reports makes good sense, but the general public does not differentiate between attest and non-attest CPA's. I think this is the main problem...
7	Attest experience while valuable is not always needed when a CPA is working for a private (non-firm) company and is of limited benefit to CPAs which are required to obtain this experience.
8	Attestation is already tested on the CPA exam and having two classes provides too much confusion among many people. Requiring attestation experience for licensure is unfair because many higher paying jobs and career paths don't need that requirement, but do require the CPA credential to be competitive.
9	CBA's attest experience requirement is unnecessarily out-dated, burdensome and confusing. Ordinary attest candidates and their certifying CPA supervisors (who aren't from the Big 4 or big accounting firms) have a difficult time figuring out how to keep track of the 500-hour and fill out the attest experience form. Failure to do so could lead to more inconvenience such as license denial and/or in-person meeting with CBA. Even if the attest experience form is perfectly filled out, it does not offer any assurance that the attest candidate is in fact well verse in the arts of performing attest engagement. / / Given the rise of acceptance of CPA mobility across the country, CA's CPAs (and CPAs from states such as Hawaii and Nevada) are losing their competitive advantage over CPAs from states such as Arizona and Illinois where there is no attest experience requirements at all. CBA's current attest experience requirements are old and out of touch with the reality of modern-day competition from out-of-state CPAs. / / To protect the public's interest, which is CBA's paramount goal, a CPA's ability to perform attest engagement can be regulated from the peer review process, continued education via live in-person CPE courses, and college educations. Our CBA already has a strong and well respected peer review program in place. There

License Application Pending – Did Not Complete Attest Requirement – 58 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
	are many competent CPE providers that can provide high quality attest engagement trainings. We should also encourage many prestigious colleges and universities throughout the state to solidify their auditing classes, e.g. to be taught by industry experts instead of research-focused professors.
10	CPAs typically specialize within an accounting field. For those who do not do attest work, there is little benefit to having attest experience. A requirement for all CPAs to have attest experience would likely create more non-CPAs practicing in non-attest areas, such as Enrolled Agents in tax.
11	For entry level and second year associates, we are only able to apply for a general experience license. However, attest experience differs from individual to individual. Within the first year at my Big 4 firm I was given the opportunity to senior my own subsidiary. As I was able to experience an entire attest engagement from planning to the reporting phase, I believe I gained enough attest experience to have an "attest license", not a general.
12	I agree with the BOA for requiring the attest experience for an attest license. However, I do think that the requirements should somewhat align with what an individual would be using the attest license for. For example, if an individual is in the Assurance practice, they should get a reasonable amount of attest hours in order to comply with the requirements of them signing off on audits, attestations, reviews, and compilation projects. / If however, an individual is planning on signing SOC reports, AT101, and other non-core assurance engagements, I do not see how the requirement to fill the assurance attest hours would benefit the individual. In fact, it has turned me away from pursuing an attest license all together. / My recommendation would be to allow individuals to be more flexible in the route to get the required hours. The process of becoming a CPA is getting significantly more difficult, and if the route to attest license does not become more flexible, California might be lacking in attest CPAs in the near future.
13	I am a Controller/CFO level professional with an application for CPA licensure, becasue of the opportunities that the CPA designation can open for me. Many doors are closed becasue I do not have a CPA, even thouhg I may be best qualified. I do not believe it necessary to put in extensive hours in "attest" work, since I already have a great deal of experience on the client side of Audits, and with internal audits. If possible, the CBA might sponsor a CPA designation that recognizes the knowledge and skills of professionals in indutries, who have aquired those skills by working on the client side.
14	I am not going to be signing audit report, I will be signing attest (SOC report). I have been working on these for 12 years, yet I need to gain experience in areas that will never relate to what I am doing (inventory, cash, etc.) This seems unnecessary as long as I have relevant attest experience.
15	I am working at a small cpa firm. It is hard to get attestation hours to meet the requirement.
16	I believe successfully passing the uniform CPA examination already proves that the individual possesses the skills and knowledge required to be able to attest to the validity and appropriateness of the financial statements. A candidate with a master's degree has an incredible research ability and this skill is instrumental for any profession. Therefore, the requirement for attest experience is somewhat obsolete.
17	I believe the 2 track system provides those who prefer to perform attest duties and those who do not a good option

License Application Pending – Did Not Complete Attest Requirement – 58 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
18	I believe there should be modifications made to allow for certain individuals to sign on compilations and reviews separate from audits. There are many firms now that perform compilations and reviews but not audits due to the expense of peer review. I have a pending application for licensure with the CBA and intend on signing tax returns. My firm has many clients who need compiled statements and a few who need reviewed statements. I need to be able to perform these functions. I do not anticipate performing any audits, yet the standing requirement is that the bulk of my hours come from work on audits. Furthermore, I will have to leave my current position in order to obtain these hours and in the end I will not be able to apply the skills for auditing in my desired position. / As a resolution I believe that work on compiled and reviewed financial statements should allow a CPA to sign such types of reports. Attest hours for the purpose of signing audited financials should be required in order to sign audit reports. / The standards should be different because audited financials are typically used for a different purpose than reviewed or compiled. Users of the statements can determine whether they require reviewed or audited based on the type of assurance they desire.
19	I believe those who are interested in tax specialization should not be required to meet attest experience.
20	I don't believe it is necessary because typically the partner is the one who signs the attest report. And you cannot be an audit partner without having extensive audit experience. I have never seen anyone below a partner sign audit reports.
21	I don't know that the attest experience should be eliminated but wouldn't mind if it was. Maybe what is considered acceptable could be modified? It seems the avenues for one to get the attest hours under the current process make it difficult for someone in a position such as I am in to do that. I work for a company that has an internal audit division. Why can't that count for something?
22	I don't think the attest experience should culminate in writing and audit program. Even after the 500 hours of the attest experience most new CPAs are still in the learning mode.
23	I have been a licensed CPA in [redacted] since 2010 and have attest experience in general but not to the extent CBA requires technically. I recently moved to CA. The requirement is more than other states, and even as a professional with more than 7 years with Big 4 public accounting, the CBA attest requirement is very restrictive.
24	I support the availability of the two CPA licenses, general and attest. And do believe the attest requirements serve stakeholders of attest services well.
25	I think CPAs who have obtained licensure through private industry or government should be given an opportunity to sign reports after a certain period of further practice. The CBA could assist maybe by administering further attest courses directed at these CPAs.
26	I think it continues to make sense that individuals signing attestation reports should have the prerequisite experience. I believe there is some confusion around the fact that you can be a CPA without meeting these requirements, but then you just have a non-attest CPA. Perhaps meeting the attestation requirement could result in a separate certificate that attached to the CPA license itself.

License Application Pending – Did Not Complete Attest Requirement – 58 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
27	I think that there should be a separate IT attestation track for individuals that only wish to perform IT attestations. As such, only IT attestation experience would be required for individuals which wish to perform IT attestations, not financial attest experience.
28	I think that there should not be a difference between attest and non attest CPA licenses. If you were going down the attest path then you would be required to get the experience no matter what.
29	I will definitely get that in future. Currently, my work does not perform attest work.
30	I work in the Financial services industry as a financial advisor. The experience requirement states that Financial services industry is OK, however / 1) it is not possible to have a CPA sign off on the experience as Accounting is kept separate from investing activities / 2) The verbiage on the form makes it confusing for higher level CPAs within the firm to attest. / / I feel that I have wasted 2 years of my time completing the education and exam requirement under the impression that financial services industry experience counts (It is stated on the experience forms), however the board cannot provide a way to honor it.
31	I worked under a CPA and did financials for seven years, However, his CPA license was not active but the experience I gathered was very valuable as we were publicly traded on the Singapore stock exchange and I was the lead for our audits with [redacted] His boss had an active Chartered Accountant certification from the UK and signed off on my experience but it was rejected by the California State Board. I feel my accounting experience more than validates me for the CPA license. I have been held up due to the technical issues of the requirement and my career has now suffered because of this.
32	I would like to suggest if the CBA can modify the requirements of instead of 500 hrs general practice in auditing/accounting firm a trainin/gseminar workshop thru the Calcpa will be conducted re: Complete Attestation Engagement; then the graduate of this training program will be assigned to small private companies/small entreprenuers to conduct the audit.The participant/trainee will repor/t coordinate with CalCpa org after each audit phase or as the need arises to review her/his work. I know there are some small private companies who also want to have their financial be reviewed or audited but could not afford the audit fee but with this program, CALCPA org thru the trainee participant will charge fees affordable to small businesses. This can be another form of community service of CALCPA org and members to small private companies.
33	If CBA willing to continue the attest requirement, it should help CPAs with license types other than A to get attest experience.
34	If you are not working in a CPA firm that does auditing, it's almost impossible to get the attest experience when applying the CPA certificate.
35	If you have passed the CPA, have study requirements and 5 years or more of field experience you should qualify. Requiring 1 year work for a licensed and active CPA is silly and does not make you more qualified. Myself for instance have over 20 years of experience in 3 fortune 500 companies with roles ranging from controller, finance director, project accountant... I do not qualify given by bosses at the time were not active CPA's however in some cases were in the past. / / A kid out of school working for a CPA would qualify for asset experience and I do not? Silly really silly. / / You should do away with this.

License Application Pending – Did Not Complete Attest Requirement – 58 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
36	I'm an in-house accountant, do not have attest duties. Like the idea that my auditors must have credible experience to sign attest engagements.
37	In my opinion, the attest experience requirement documents a candidate's experience learning to correctly apply accounting principals in real-life situations under the guidance of a licensed individual. Much like an apprenticeship. Because of the current and evolving complexity of real-world situations, I support retaining an attest experience requirement.
38	In order to use resources completely and enlarge opportunities to all CPA candidates who has passed all four parts of CPA exam, I hope there have some modified requirements to help candidates earn the required experience and license too. I have had 2.75 months attest experience allowed by CBA but I am not sure whether the work I have now is qualified experience for general license or not.
39	Isolating attest experience as a specific, separate requirement doesn't make sense. Public accounting is a complex, multi-faceted profession. Taxation, for example, requires a great deal of time and effort to stay up to date yet it is not designated as a separate specialization for minimum hour licensing. Having "A" and "G" licenses, rather than just one like in medicine and law, serves to confuse the consuming public. There is no "T" designation to demonstrate that the licensee has mandated minimum experience in taxation. Attestation as a separate requirement is outdated.
40	It is difficult to gain this experience when only a few individuals are recruited by CPA firms and many employers do not have an internal auditing department.
41	It is hard to complete the attest experience requirement during one or two year practice. Many firms do not provide the attest service to their clients. That's the one of the most reasons to complete the attest requirement. Some firms give a limited time attest experience opportunity to the licensees to make them work longer than they should do. Honestly the CPA practitioners works for the minimum wages during their practice. So it takes more than two years to complete the attest experience requirement through the practice. If CBA open some programs for the attest experience requirement, it will be easy and fast to complete the attest experience requirement.
42	It is not possible for many people to get hired to work on attestations when they have no experience or certifications in that area. The work requirements should be covered better in the AUD testing, so all CPA's have the same work authorizations and opportunities.
43	It would be helpful if there is a mechanism to encourage employers allow CPA candidates get the 500 hours attest requirement, whenever possible. CPA candidates in big accounting firms who are in tax, for example, have no access to get some attest experience (even though there is a desire to do so).
44	It would be nice to encourage established CPAs and CPA firms to provide more opportunities for new accountants looking to gain attest experience. The profession will be better off. Imagine getting a four year degree and passing the grueling CPA exams only to realize your biggest obstacle is getting attest experience when most employers out there only want to hire someone with prior experience.
45	Justification for it should be more direct. Why not just have attest experience courses as part of Continuing Professional Education for those who perform it?

License Application Pending – Did Not Complete Attest Requirement – 58 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
46	My company has an internal audit division. I would like to participate in the attest work but not sure if I can have my current position and work on jobs for internal audit to collect the experience needed.
47	My firm doesn't do a lot of attest work so it's taken me a long time to obtain all the hours. I could have applied six months earlier if I didn't wait to see if I'd have them by this summer. I think it's a good requirement but for people like me, it just takes too long to be worth waiting to apply.
48	The 500-hour attest requirement represents a cookie-cutter approach to maintaining a standard. I'm an older candidate with 10+ years of experience who's just getting his CPA now for fun. But I can't afford to take 500 hours to perform entry level work just to get the attest experience. By the same logic, why don't you have a 500 hour tax experience? I have a thorough understanding of statistical sampling methodologies and audit risk, whereas I find tax work maddening.
49	The attest experience requirement is an important component when having the authority to sign off on audit reports. There is unfortunately an attitude within public accounting that feels if anyone has had any experience in the work force outside of public accounting. It becomes nearly impossible to get public accounting experience. It is unfortunately a prevalent attitude that exists today in the accounting field.
50	The CBA should reduce the number of hours required for the attest experience requirement from 500 to 200 or 100. The current requirement of 500 hours is excessively burdensome for a tax professional such as myself seeking to obtain authorization to sign attest reports. The increased tax compliance demands from the IRS and the FTB in conjunction with the 500 hour requirement in effect compel a tax professional such as myself to concentrate even more on tax work and training, to the exclusion of attest work and training. Moreover, the attest certification requires a certain number continuing professional education hours every year, which I regard as sufficient for staying abreast of developments in the attest field.
51	The certification is so broad as it is. The use of attest is unnecessary to discern someone's qualifications.
52	The Chinese institute of CPA refuse to issue an English version of verification of out-of-country employer. CBA refuse a Chinese version of verification of out-of-country employer. / / I am in dillema.
53	The CPA designation has become little more than a paid designation. / There are accounting practices that perform tax and attest that do not have a CPA as an owner. The signage is outsourced. / Many of us who have been performing attest work for decades have no chance at getting signed off for our work performed. Best bet is to pay for signage.
54	The Elimination of the attest experience will noticeably decrease the barrier to entry into auditing for CPA license pursuers. By eliminating the experience requirement it might affect quality of the work of newer license, perhaps it can replaced by an apprenticeship program.
55	The requirement gives audit firms a pass to take advantage of qualified candidates to be paid below market
56	The state I was born, raised, and attended college in ([redacted]), as well as many other states, use any type of accounting experience towards the work hours requirement, not just private

License Application Pending – Did Not Complete Attest Requirement – 58 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
	attestation. The tiered system is a barrier to many for their license. Candidates/CPA's in private accounting might not have the ability in their current line of work to obtain attestation experience.
57	There should be an attestation track for IT practitioners that does not necessitate the need for involvement in financial statement audits
58	There should not be different levels of CPA licensure.

Stakeholder Group: Hiring Managers/Signers CAE Form

CPAs in Public Accounting

Hiring Managers/Signers CAE Form - CPAs in Public Accounting - 71 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
1	/ The license should indicate if the person has attest experience and may sign reports.
2	500 attest hours experience is insufficient to perform audit independently.
3	Applicants are being signed of although they may not posses the skills required but, they meet the hours requirement. I think an independent body should require an oral test based on a panel of CPA's that inquire about the applicants experience and also knowledge of auditing.
4	Attest experience is really the only way for CPA candidates to understand and navigate in the kind of situations that enable CPAs to provide real assurance to users of certified financial information.
5	Attest experiences are built up through the one's entire professional career and it is not just qualified in 500 hours. Compare to another States' requirements, this is a strong disadvantage for our accounting industry especially for small cpa firms. Only CA cpas are seperated by two kinds of cpas by this unique and useless reqirements.
6	Attestation is a unique art. Performance of audit procedures under direct supervision for a minimum of five hundred hours is necessary to achieve a level of competence sufficient to protect user interests. We found a minimum of three years of supervised experience necessary to attain competence in reporting and disclosure.
7	current requirement is not enough to provide sufficient experience to protect the consumer. I have 40 years experience as practitioner/peer reviewer/college instructor/cpe author and instructor. reducing/eliminating existing requirement would increase the amount of substandard work performed by cpa's.
8	Currently, someone can use the "cpa" designation but not have the authorization to sign attest reports, and I think that is wrong -- there should be some sort of way to be able to differentiate between the two types of licensure.
9	Definitely needed. Actual practice is vital and cannot be replaced.
10	Even 500 hours of attest work would not create an attest expert; however it provides necessary exposure to professional standards and the important principles underlying attest work.

Hiring Managers/Signers CAE Form - CPAs in Public Accounting - 71 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
11	Even if the cpa chooses not to remain in the attest function, I believe the attest experience provides a solid foundation for future public accounting work and success.
12	Experience in attest is needed before a person can obtain a license and really 1,000 hr or more is required for a person to understand the audit requirements
13	for a new staff accountant out of college the 500 hours really is not enough hours to truly be able to have a full understanding of assessing risk, documenting internal controls and appropriate testing (a and b of your attest form instructions). the first year they are really learning the whole process and doing more substantive testing and vouching etc. they may work on audits for most of the year but some understating only comes with time not with a blanket # of hours. This is why most of our staff have worked on audits for about 2 years and well over the 500 hours before we feel we can sign off on their attest form. A minimum of 500 hours should be maintained if not more.
14	Given the rampant change and incredible number of requirements, I can't imagine why less experience or no experience would be appropriate for anyone using the "CPA" title. I'd advocate more hours, not less.
15	How would anyone get experience and be qualified to do an audit without the attest experience? It would make no sense to get rid of the attest experience requirement. We have too many CPA's performing low quality work, as noted in the quarterly news letter the CBA sends out.
16	I believe all attest experience should be required for all CPA candidates for certification. The experience makes people better accountants and helps them gain insight to more fully serve clients and the public.
17	I believe one receives practical experience by working in real-life environments. there is no substitute for interacting with clients and learning fundamental business procedures by conducting audits.
18	I believe that the industry has made it "too easy" for someone to obtain licensure to practice as a CPA. While a practitioner may choose not to focus their career in the attest field, but rather another field of accounting, the attest experience gives not only the candidate, but the firm/company they work for, additional time with which to train them, work with them, and truly assess their skills and competencies as a CPA. Further, there really is no way to monitor whether a CPA, who has not obtained their attest experience, is performing attest services, and if so, if they are doing competently. The profession faces enough problems regarding competition, where firms undervalue engagements, or do not charge clients fair market rate. The profession will be better served, in my opinion, if a professional wished to obtain their CPA designation, then they go through both the passing of the exam, and obtaining their attest experience. I would not have the profession maintain two types of CPA designations.
19	I believe the attest experience is critical to learn the application of technical knowledge gained from college education and review for the CPA exam to actual engagements.
20	I believe the attest experience requirement should be increased, as frequently, applicants for licensure are more interested in "checking the box" rather than learning their craft. This results in the focus on the number of hours and not the quality of the work. Also, I have noticed that merely reaching the number of hours creates a short timers attitude that misses the point and dilutes the meaning of becoming a CPA. If the CBA indicated that there was no specific number of hours required for licensure then everyone would apply immediately after passing the exam. In order to

Hiring Managers/Signers CAE Form - CPAs in Public Accounting - 71 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
	restore the prestige of the CPA in the audit environment we need to move from regulation to education and preventative mechanisms rather than reactive, punitive ones.
21	I believe the attest hours should be increased to more than 500 hours.
22	I believe the skill set learned through the attest experience is invaluable in every aspect of what we do. That includes technical competence as well as dealing with clients on a day to day basis.
23	I don't know how valuable the attest requirement is to people doing only tax work, and therefore feel like retaining a separate license is probably okay. For individuals doing attest work, it is imperative. Personally, I would prefer to return to the 2-year experience requirement for attest licenses. There is simply no way that anyone can gain enough experience in one year to effectively conduct audit and review engagements without extensive supervision. The lowering of the attest requirement could mean that lower quality work is out there, and threatens the reputation of the CPA designation. In my opinion, there has been too much emphasis nationally on education requirements. Experience is much more important in assessing risk and identifying appropriate responses.
24	I feel it should be increased to 1000 to 1500 hours. 500 hours barely scratches the surface of all one needs to know to be a competent auditor.
25	I have some applicants who get to where I would be comfortable signing them off at about 400 - 450 hours, but some who need 600, and some who I'm glad never passed the exam in spite of 1000+ hours. That way I didn't have to decide whether I could answer all the questions with yesses. / / Classroom hours and passing the CPA exam are not enough for a person to be able to form professional judgement. Experience is required for that. I vote to keep the 500 or if you lower it, maybe to 450.
26	I may sound "Old School" but the experience requirement has been around longer than I have been practicing and it should be kept as an assurance that future CPA's are qualified to perform attest engagements as Independent CPAs. To eliminate this requirement is inviting hungry young CPAs to make the biggest mistake of their careers by taking on such engagements when they are not qualified. The peer review will ensure ongoing compliance with professional standards but will not protect the industry and the public from inexperienced CPAs who are self employed and need the billings early in their career. We owe it to them to make sure they are experienced before taking on these type engagements!
27	I spent [redacted] years as a member of the CBA. Subsequent to my term, I have witnessed the deterioration of the standing and meaning of the "CPA" designation. Starting with the implementation of the two tier licensing and now the possible elimination of the experience requirement. All in the name of what? Easier access to the profession by insuring that less knowledge is better or as good? How can peer review possibly substitute for on the job training? I know we want access and diversity. It's a shame that the cost is the dumbing down of the profession. the CBA would better spend its time providing a list of excuses for those licenses that must explain why they are unable to sign an attest report.
28	I strongly believe the attest experience requirement for those who will complete financial statement engagements is necessary.
29	I think it is insane to allow CPA candidates to obtain their CPA certification without having attest experience. I don't believe in the different categories of CPA licenses because it doesn't protect the consumer from CPA's who have absolutely no accounting experience (in the real world) from

Hiring Managers/Signers CAE Form - CPAs in Public Accounting - 71 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
	performing accounting for their clients without preparing financial statements. And I've seen a lot of CPA's who don't know a debit from a credit but provide accounting and bookkeeping services to their clients.
30	I think the dual track is appropriate. / For the attest experience requirement, some sliding scale (hours and experience) is appropriate in my opinion. Even with 2 years and 3,000 hours of experience there are many many engagements staff are not prepared to sign. They can run engagements with supervision. As such, I do believe in maintaining, or not reducing, the current standards.
31	I think the experience gain in the 500 hour requirement is critical to an individual's ability to properly comprehend what goes in to an attest engagement. In fact, we always require well over the 500 hours in order to sign off on an individual's requirement.
32	I think the minimum of 500 hours of attest experience is insufficient. Excluding individual Firm policy, any CPA is authorized to sign-off on audited financial statements as soon as they receive their license. It is unrealistic to believe that a brand new accountant can develop the skills and experience needed to perform an audit without supervisions in what essentially equates to 1 busy season. / / I would prefer to see a minimum number of hours in the 1,000 to 1,500 range.
33	I transitioned from government employed accounting to public accounting about 18 months ago.
34	I understand the reasons for reducing the requirement from 2 years to 1 year but I was not in favor of it then and most certainly am not now. There is no way a person is ready to be on their own practicing as a CPA after 1 year of experience (probably not after 2). In my thirty plus years in this industry, I have witnessed many young staff (we mainly recruit straight out of college) that worked mainly in the tax department that were much better accountants after having a couple years' experience performing audit. The audit experience provides\develops many skills used even in a tax environment. Some of those skills are: client interaction; workpaper organization and documentation; analytical skills; understanding of diverse accounting systems; internal control understanding and many others. These skills prove useful in protecting the public even in a tax environment and therefore should not be eliminated from the requirement to becoming a CPA.
35	In my experience, the CPAs we have hired, who do not have the attest requirement, to do non attest functions are lacking in the ability to understand some of the basic accounting functions such as account reconciliations and balance sheet analysis. It requires additional time for them to do the work and it often requires a lot of corrections. I think this is due to the elimination of the attest experience requirement where you learn all of those things.
36	It is important that attest experience be part of the requirement so that consumers will be protected.
37	It is my opinion that the attest requirements should not be weakened. Under current standards, the new CPA really does need to still have the supervision of an experienced CPA in order to best serve the clients. Like any profession, it takes years of experience to be able to become proficient in the job.
38	It is unreasonable to conclude that an individual with 500 hours of attest experience is adequately qualified to sign a review or audit report. Industry regulations increase every year. Professional judgment is an integral part of the audit and review process and proficiency requires additional experience and exposure. Applicants newly certified have basic aptitude but not depth of knowledge.

Hiring Managers/Signers CAE Form - CPAs in Public Accounting - 71 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
39	It should be maintained! I was certified in 1968, a different era, but one in which the much more extensive experience requirement served the public well. / I believe the 150 hour requirement should be removed. / I believe, even though in the 1980s I cast my area's CSCPA chapter's affirmative vote at the meeting in San Francisco for California to join the AICPA JEEP project from which Peer Review evolved, that Peer Review should be removed, or be significantly modified to be required to affect far fewer CPAs, far less frequently. / I believe the bi-annual CPE requirement should be halved, to 40 hours. / I believe you can't teach adults "ethics", they either already have them, or they never will. / / I sold the attest portion of my practice in 2007. My current practice, in which I employ 5 non-CPA staff (3 of whom are registered tax preparers), is primarily focused on out-sourced bookkeeping and controller services; 9 of our clients are audited by other CPA firms. Our practice only prepares 180 tax returns. For the past 8 years we have performed no services requiring a Peer Review. /
40	It would be a dis-service to the consumer and to the profession to eliminate the requirement for attest experience. The license of "CPA" deserves and NEEDS more, not less, of this sort of experience.
41	It would be ludicrous to allow non-experienced candidates the ability to sign off on audits. In our firm, we don't even let inexperienced candidates run audits until they can demonstrate a firm understanding of the principles involved. The standards on the attest experience form submitted by a candidate clearly summarizes the experience needed by someone to perform an attest engagement competently.
42	More than 500 hours are needed to gain the amount of knowledge necessary to plan, perform and report on financial statements. The requirement should be changed to require 2,000 hours and not less than one year of experience.
43	My son is certified in Illinois. Did not live in the state, has never practiced public accounting and never will but just the notion that he can go out and represent himself with the ability to sign a report with no experience is absurd and scary. It also represents to the public that he has the skills to do so when he clearly does not.
44	Nearly 30 years ago when I decided to pursue a CPA certificate, the only reason I did so, was because it had a unique characteristic, which was to certify (sign-off) at attest engagements. By removing that that qualification it would hurt the brand. So, why even consider dong so? It's a terrible idea. [redacted]
45	None
46	Not requiring the Attest experience to get a General License has diluted the license and confused the public. / / Splitting the profession between attest and non-attest creates conflicts of interest. We should all be on the same team.
47	On some level, the attest experience requirement is beneficial for applicants in obtaining a CPA and very valid. On a side note, having the requirement after completing all the various levels of requirements to become licensed - it all ends with a generic open book ethics exam of 60 questions that cover all 200+ pages of a pdf and requires a 90% to pass is outrageous. This same test is required every 2 years in Massachusetts for renewal; however, it is 25 questions and the required pass rate is 75%. Ethics education and testing is very necessary and entirely applicable to the accounting field; however, the CBA's ethics exam requirement is a road block that tests applicants on questions that most large accounting firms have an entire department devoted to

Hiring Managers/Signers CAE Form - CPAs in Public Accounting - 71 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
	and has no relevances to 95% of the people applying for cpa reciprocity or initial application. That should be the focus of change in the CPA process for the state of California.
48	Once they passed the exam, they should be able to perform the simple audit with some supervision
49	Our firm finds that although an individual may reach the 500 hour mark within a year, we generally do not feel comfortable signing off on the attestation license until the employee has about 2 years of experience. Although our firm is primarily audit, it takes time for an individual to have enough exposure and practice in all areas required.
50	Our firm is an attest firm. I believe the experience requirement is very important with a continued emphasis on Planning, Supervision and Review and Prparation of Finacial Statements.
51	Please do not reduce the requirement for attest experience. It is imperative that experience gained through years of practice be passed onto new licensees.
52	Regarding to the attest experience, you are trained to ask questions and help to connect the dots of unknown. They are valuable experiences.
53	The 150 hour requirement has diluted the experience needed by applicants to become CPA's. There is nothing better than actual on the job experience related to attest engagements. The 150 hour requirement is ineffective because of the divergence in programs offered by the different colleges and Universities.
54	The 500 hour requirement generally does not prevent substandard work, its the individual CPA's ethic's and failure to follow them that causes the largest problems. / / By keeping the 500 rule California CPA's may be disadvantaged when performing services in another state.
55	The attest experience required of the CPA is the most important qualifier that will protect the consumer. Many can pass the exam, but not as many can "do the real work:".
56	The attest experience requirement is very important. I'm particularly concerned about individuals being certified without getting supervised experience.
57	The attest requirement does exactly nothing to protect the general public as the vast majority of CPA's are doing about 90% of there work in taxes with very little or no work in attest engagements. The CBA is catering to large corporations and large CPA firms and are ignoring the general public. In my opinion the CBA is doing a disservice to the public by requiring the attest experience as most CPA's need tax and real world experiences instead of requirements that they will never use in real practice unless they work for a very large firm. The CBA does not seem to care about the small firms that are struggling to make it as they just continue to add requirements such as the peer review that does nothing but artificially establish an "old boys network" to get paid to come look at records and get paid excessive sums as it seems they have to be peer reviewers as they can not make it in the marketplace on their own.
58	The current attest experience requirement of 500 hours is not sufficient to equip professionals in signing reports. The reduction in experience from 2 years to 500 hours did not improve the quality of service that is expected of consumers of attest services.
59	The current experience requirement is a minimum amount that would allow someone to perform an audit on their own without any oversight.
60	The experience requirement is critical. In fact, I do not believe that it is truly enough to be fully qualified to sign a report. we only allow Partners to sign an Attest report and that is a minimum of 12 years of Attest experience.

Hiring Managers/Signers CAE Form - CPAs in Public Accounting - 71 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
61	The hours requirements are less important than the quality of the work experience and the degree of responsibility obtained to meet minimum criteria requirements to be adequately experienced to sign attest reports.
62	The need to have properly trained staff handle attest function work has not changed over the years. There is a learning curve that requires training and supervision of staff so they approach attest work in the correct way. Colleges do a great job of preparing new staff for entry into the public accounting profession, but do not have the time or resources necessary for all the hands on training required by attest engagements.
63	The old way was better. You should have to have audit experience to be a CPA. Being a Tax Prepareer, or C-tec in CA, is great but it is not a CPA. / / The Tax CPAs I know don't even consider themselves to be accountants, just CPAs. That is terrible for the CPA profession but great for the tax preparer industry.
64	The question related to Peer Review and any change to the attest experience is really not relevant... they are 2 different processes. The categories currently required related to attest experience are fairly broad and can be interpreted differently by those signing the certification. Would like to see more of what the expectation is when answering whether or not the level of experience is sufficient . The question related to what our Firm requires in hours to meet the requirements demonstrates that not all firms approach this the same. One firm can require 500 hours (the State requirement) while another may require 2,000 or more? Does not really give those signing off on the experience the comfort that we are applying consistent standards for our profession.
65	There are so many different experiences for a non-licensee to learn by way of the attestation experience compared to someone who has passed an exam and/or worked for a licensee in private industry that the number one mission of the CBA, that to protect the public, is better protected and enhanced by requiring 500 attestation hours.
66	There is no substitute for experience. The public deserves CPAs that really know what they are doing.
67	There should only be one type of CPA, those that obtain attest experience....not tax only CPA. 500 hours should be increased to 1,000 - 2,000
68	To be able to sign an audit report individuals need extensive real world experience with actual clients and accounting systems. I'm a retired [redacted] partner currently working with a smaller firm and it is hard to understand how someone could gather the necessary experience without substantial audit hours in specific areas including planning, performing and reporting. Further, without face time with clients and understanding different motivations individuals will not understand audit risk. For example a private company may be more interested in reducing net income whereas a public company or a company with bank debt may be more interested in increasing net income
69	We need to maintain high standards for licensure to protect consumers.
70	Without the attest requirement, CPAs will barely be bookkeepers when it comes to analyzing financial data and providing service to business clients. How can investors and lenders rely on a CPA financial statement if the preparer has no deep concept of the source and quality of the data?

Hiring Managers/Signers CAE Form - CPAs in Public Accounting - 71 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
71	Working with experienced auditors is very important and most likely will never be taught in school. / / The ability to understand the actual numbers and principles supporting financial statements is very valuable in all aspects of accounting.

CPA in Private Industry, Government, or non-CPA

Hiring Managers/Signers CAE Form - CPAs in Private Industry, Government, or non-CPA - 20 Comments **Please provide any additional comments you may have regarding the attest experience requirement.**	
1	Attest experience is an invaluable experience, and equivalent to the residency requirements for doctors, and allows candidates to put in practice what they learnt in theory.
2	I believe that the attest experience is a key requirement and that it is very important for CPA candidates to gain that experience. I don't think that individuals with only a general CPA (non-attest) have the same abilities as those with attest CPA certificates. I believe eliminating the attest experience requirement would "water down" the value of a CPA license.
3	I strongly believe that the attest experience requirement be maintained. Without it, there is really not much that sets a CPA apart from anyone else. The CPA designation loses a lot of its prestige.
4	In my experience there is a definite difference between candidates who are willing to apply for the general and the attest license.Those applying for the attest designation are more advanced and have demonstrated their ability to perform many audit tasks with a reduced level of supervision.
5	It is critical for candidates to have a minimum number of hours of attest experience. Simply having college course education and continuing education do not provide the hands-on experience of performing audit procedures to provide a basic understanding of the process from beginning to end. As it is now many candidates receive their hours of experience in a fragmented manner as some audits are so large that the candidate works only on a portion of a particular audit and may not have the opportunity to see the entire picture. The 500 hours is a minimum and could be increased to provide for more experience but I would be strongly opposed to eliminating or even reducing the number of hours.
6	The attest experience is the only experience that should be allowed to obtain a CPA license. The Form G requirement is too lenient and does not accurately reflect the level of knowledge or experience required to be a licensed bona fide practicing CPA.
7	The attest experience requirement demonstrates practical experience in the auditing field, not just the ability to study for and pass an exam. Many people are "book smart" but can't think critically, can't do analysis, or apply their learned skills to actual situations. Requiring the attest experience ensures these skills are demonstrated and achieved in practice.
8	The attest experience requirement is an important part of a CPA's development and ability to perform services for the public. This requirement shouldn't be diminished in any way. My experience with CPA candidates is that they are much better suited after having gained some experience.
9	The attest experience requirement provides a basic foundation for CPAs to practice public accountancy. The experience acquired is invaluable and gives the new practitioner a certain level of confidence to discuss, review and audit financial statements.
10	At a minimum, I believe the attest experience requirement should be maintained. I believe it would be even better to increase the attest experience requirement to 1,000 hours.
11	***I feel the attest experience requirement should be modified to increase the number of hours necessary for licensure... Here's why... / . / I was certified in 1993. At that time the "body of knowledge" was significantly smaller than it is today. After my 2 years of attest experience and checking all the boxes on the Form E, I still did not have the knowledge not the experience

Hiring Managers/Signers CAE Form - CPAs in Private Industry, Government, or non-CPA - 20 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
	necessary to protect consumers if I had held myself out as a CPA. As time passes the volume of pronouncements etc.increases. I would expect that the attest experience requirement would increase rather than decrease. / . / *** On a related note, I do NOT believe that teaching constitutes the knowledge or experience necessary to protect the public in nearly any circumstance. I have taught and been taught. The best teachers are the ones with the chest of war stories from the years of practice *** Thank you for this opportunity to respond to this survey.
12	Attest experience is a core experience is becoming a CPA and should only relate to experience gained in public accounting with a properly licensed CPA firm not in private industry.
13	Attest experience should only be required for those signing audit opinions. That is a small minority of Calif CPAs. / / Also, your survey REQUIRES me to answer the average number of attest hours required by applicants to be affirmatively signed off by my firm. I tried to skip the question, but I cannot. None of the answers are appropriate. My firm does not offer ANY attest hours, so the question is not applicable. Nonetheless, I answered "500-750" because I was forced to answer something. That answer is wrong.
14	Attestation experience is critical to a candidate's training and experience to effectively and competently work in both public and private sectors. PLEASE keep the attestation experience! The general pathway has diminished the quality of our CPA licensure. It is my strong belief that the general pathway should be eliminated.
15	CBA should return to requiring attest experience for all CPA's. Else create a different designation so that employers and consumers can clearly understand the difference in training and experience level.
16	Do not eliminate the attest requirement. / Real Example: A CPA with “G” status credentials working in private industry with no CPA firm experience has the opportunity to sign the experience forms for a new licensee subordinate granting CPA “G” credentials, when the candidate may have passed the exam and never performed work outside an accounts payable clerical position. /
17	I believe the amount of hours and categories necessary to qualify for licensing should be increased. Education cannot substitute practice and experience. Due to the complexity of GAAP, when CPA's enter industry and are required to write financial statements, footnotes, and apply regulations, it is essential they have had exposure to many situations. We find new recruits fresh out of public accounting do not have enough experience and are surprised they are licensed CPA's, but are not able to apply certain requirements to actual accounting practice.
18	I believe work experience is more important than a set number of attest hours. A year or two of experience provides valuable skills needed to be a CPA.
19	I strongly feel that all CPA's should be required to have the attest experience, not only those who will work in a position that will require the CPA to attest to financial statements. I feel that the previous requirement of working in a CPA firm to gain audit experience is an important background for a CPA. It teaches skills that are not necessarily learned in a general accounting environment.
20	with eased standards to many young applicants expect to be signed off without enough critical experience. Employer wants to maintain high morale, manager feels pressure to sign-off early.

Hiring Managers/Signers CAE Form - CPAs in Private Industry, Government, or non-CPA - 20 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
	Experience requirement is easy enough, alternate track (test + financial statement experience) is way too easy. CPAs are not distinguishable.

Stakeholder Group: College/University Accounting Program Faculty

College/University Accounting Faculty – 31 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
1	Accounting students lack the competency to perform financial statement audits upon graduation or completion of the CPA exam. The axiom of "practice makes perfect" applies in this situation. It takes a significant amount practical application of auditing theory and techniques of effectively understand the attest function. Having "been there and done that", I know from personal experience I was not competent to conduct financial statement audits prior to having completed my qualifying experience.
2	As a dean and not instructor–not as involved in this issue and subject to student or CPA firm input–but philosophically inclined to support standardized approaches to testing and certification
3	As a holder of a Bachelor of Science who went through an accounting internship in the last year of my undergraduate studies, I know first hand the value of having the experience requirement. Most students will not be able to carry out an audit or a relatively complex tax preparation from book knowledge, they need to do to learn it.
4	As a tax specialist I have no direct connection to the attest experience. Considering that many CPAs do not conduct audits, I am not sure of the value of continuing the requirement.
5	Attest experience is important –critical, if going into auditing. / I would hate to see the requirement dropped.
6	Attest experience prior to certification should be increased. 500 hours is not sufficient for a CPA candidate to understand how an attestation engagement should be planned and executed. It takes a couple of years to gain an understanding of the process, purpose, approach, and objectives of an attestation engagement. I encourage you to increase the required hours to 2,000+. This expansion of hours will move the profession closer to your mission of protecting the public.
7	Based on student input to me, there is no substitute for the work experience in firms...
8	Because of the importance of preparing potential CPAs for the future, any exposure to hands-on or supplemental guidance/instruction would go far in ensuring that potential CPAs are prepared and ready. / ..
9	Experience has been that employers and students have not had issues getting attest experience–the 500 hr. standard is a bare minimum–you are not fully skilled at that minimum level-need more experience than that–there is a choice to get the attest experience or work in firms that do not do that work-that is OK
10	I am responding as program dean and not an instructor–course enrollments in our programs point to possible increase in demand for attest services; as dean do not tend to get feedback on attest

College/University Accounting Faculty – 31 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
	experience from students or employers-that would go to instructors more so–given sometimes quality issue in accounting education, support clear standards to show expertise like the attest experience
11	I don't believe it should be reduced at all.
12	I think attest experience should be necessary to perform audits, but CPA designation should not JUST include auditors or those with auditing experience.
13	I think the CBA does a good job of balancing the needs of students and that of employers as well as the public in the area of attestation. I, however, do believe that ways to build more credibility into the attestation process needs to be considered as well.
14	I'm wondering what the purpose of this survey is since there is already a path to become a CPA without having the attest requirement met. I don't think classroom lectures can replace the attest experience and in reality, the minimum 500 hours are not even enough. In my opinion, if anyone argues classroom courses are enough, it may be the same as to say medical doctors can perform surgeries with only classroom courses.
15	I'm not sure that 500 hours at a staff level position is sufficient to provide sufficient knowledge of the "big-picture" importance of "attestation." In addition to the minimum 500 hours, it might be helpful to include a requirement that a certain number of hours of continuing education be completed each year specifically in the area of attestation engagement work.
16	In addition to requiring attest experience, the CBA should mandate that CPA firms properly mentor CPA candidates. All of the simulations in a classroom environment do not begin to compare to the real life experience gained in the field. The profession is looking at a serious shortage of CPAs in the future. This shortage will not be solved by the CBA lowering licensing requirements with a goal to fill the profession with warm bodies. The profession needs qualified individuals. Attestation experience combined with proper mentoring will produce the the type of individuals the profession needs in the future.
17	Keep the requirement in some form but reduce hours level-will help ability of firms to offer the experience plus ability for individuals to complete the hours
18	large firms seem to have easy time providing attest work-my be less so for smaller firms–academic, book learning experience is not enough–CPAs need the direct work experience
19	Maintain the requirement but consider adding more time to the requirement–more experience doing the work increases the quality of the services to the public
20	Modify to reduce # of hours. Attest experience is still beneficial to an applicants' experience and adds to their expertise, but current requirements are too much and unnecessary. / / [redacted] – Response #2, no name
21	No additional comments
22	Not a CPA but think we need consistent standards that tell consumers whether someone is really qualified to provide a service–education in colleges can vary, need a consistent measure of skill in the licensing process...
23	Opinions reflect that I teach auditing–but I don't have additional feedback
24	Should go back to two years or be eliminated entirely. One year is not enough. If licenses will be issued without experience, then this should be noted on the license.
25	Students may be able to get the same knowledge/skills through coursework, but it depends on the particular class and faculty member. –Some provide opportunities for experience within the class. /

College/University Accounting Faculty – 31 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
	Many students want to go into tax accounting and really want to get CPA licensure, but don't intend to ever do auditing. It discourages some from pursuing a CPA.
26	The attest experience requirement should be placed on every CPA certified in California. Regardless of the area in which the prospective CPA will 225pecialize in during his future practice of accounting, having the attest experience will make a CPA more knowledgeable. The attest experience also will provide every CPA a better understanding oof internal controls which is an area that should be emphasized greatly for the protection of assets and accurate presentation of reporting.
27	The mentoring experience one needs to be a qualified auditor can neither be simulated nor replicated in class. The attest experience should be maintained as an important part of becoming an effective and qualified auditor.
28	The number of hours should be increased to 1,500.
29	The number of hours should be increased to 1,500. The qualifying experience on the Certificate of Attest Experience form cannot be fully met in 500 hours, especially the planning requirement. Candidates require more time, typically taking one year or more.
30	The requirement is good because applicants may not have acquired the necessary knowledge through coursework –either didn't learn it well enough, or didn't take the right classes.
31	There should be some attest experience requirement in order to protect the public, but not sure how much that should be.

Stakeholder Group: Consumers – No Open-ended Feedback Requested

Licensed CPA 3-10 years

Licensed CPA – 3 to 10 years – 1,170 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
1	/ The CBA should continue its present attest experience requirement for prospective Certified Public Accountants
2	I do not perform attest audits
3	The current attest experience requirement is necessary and sufficient in supporting the CBA's mission to protect consumers. It should continue to be optional because the CPA profession has various core services that don't include attest. However, the requirement is necessary to demonstrate competency IF a CPA provides attest services. No significant complaints have been noted since the requirement has been in place so the requirement seems sufficient.
4	We should eliminate the attest experience requirement. Most of the accounting works don't require this experience.
5	"Attest experience" is applied differently at different firms. I started my career at Big 4, and had three busy seasons under my belt before my attest experience was considered sufficient by the firm (I had passed the actual CPA exam within months of joining the firm). So, I wasn't "allowed" to be licensed for two years after I had already passed the CPA exam / / At my next job at a smaller national firm that only served alternative investment financial services clients, meaning the staff that worked there from day one had very limited real audit experience, it was frustrating seeing staff less than one year on the job being granted the same experience level as me and already having their licenses. They had never reviewed staff work, performed inventory counts, just examples among many other things.
6	"The attest experience requirement" requires too many hours and the partners of the group usually use this as negotiated "weapon"
7	# of hours is adequate and reasonable enough for one to fully understand and maintain a high quality report.
8	1. We need to stop re-arranging the requirements to become a CPA in the State of CA. It causes confusion and ultimately waters down what is (perhaps used to be) a very important designation. / 2. Qualifications should be of the highest standards and certification most definitely shout include some attestation experience. The lack of analytical skills for those with "tax only" experience is glaring. / 3. Standards must be made with a mind's eye on being able to practice across State lines.
9	1. it is hard to find available CPE courses, these courses are random and hard to organize. / 2. it is hard to find time/slot to organize and track the process. / overall, the attest experience is not initiative.
10	500 attest hours is adequate and should be continued
11	500 hours are not sufficient to become a CPA with attestation services, in my opinion .
12	500 hours attest experience requirement should be taken off and California CPA Licensure should be made compatible with other states.
13	500 hours can be achieved in about 3 months of full time work (assuming 40 hour work week). I think it's more of an introduction period. Perhaps double that amount would be more reasonable.

Licensed CPA – 3 to 10 years – 1,170 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
14	500 hours cannot possibly amount to enough experience for a licensee to sign opinions. A licensee can get 500 hours of experience in less than half a year. I believe that a licensee should at least be required to meet a 5000 hour requirement. Meeting a standard this high will ensure that (1) a licensee meets the minimum of two years of the requisite experience before taking on the privilege and responsibility of signing reports; and (2) the profession itself is protected against the appearance that we permit inexperienced neophytes to sign reports.
15	500 hours is fine.Keep the requirement.
16	500 hours is too few.
17	500 hours isn't enough.
18	500 hours of attest experience is reasonable.
19	500 hours of attest experience seems reasonable
20	500 hours report is reasonable and be more in order to make all applicants obtain more experience. Hours should include both audit and tax experience.
21	500 hours seems reasonable as long as they hit all areas of the financial statement to gain an understanding to be able to sign a return.
22	500 hours should be adequate if comprehensively done.
23	A CPA knows if he or she does not have the required experience in performing any service or act, he or she will acquire such experience in order to be qualified and hold him or herself out to the public. Thus, I do not feel the need to place CPA's in separate groups to hold out to the public.
24	A CPA knows that if he / she lacks experience in any given area of the profession, they are to obtain the needed experience prior to offering such services. Attest experience can be obtained by performing task that are minimal in the overall accounting picture, whereas, full charge accounting or being over different accounting departments can offer the same valuable experience. The only difference is a manager level position who reviews and signs off on the audit reports.
25	A lot of my colleagues want to apply for (or already have) their CPA license in other states since CBA requires applicants to answer all the questions regarding all kinds of attest experience and they think it is too much. In most states, they just require 500 hours or more of attest experience.
26	Absolutely crucial for the integrity of this profession, both for technical/practical purposes, and also for the visibility onto the integrity of our experience.
27	Absolutely waste of time.
28	Accounting firms (like [redacted] often have higher requirements for signing off on attest experience than required by the state. The board should ensure that accounting firms are not holding back signoff on attest experience simply as a tool for preventing people from leaving the firm.
29	Accounting practice is ongoing professional growth exercise, if someone got there working hours either thru Local CPA firm or international firm, both are equally relevance for accounting practice / There so many CPA 's who is just serving their client equally as who has the attest license , therefore , I do not think there is much problem even if you granted the attest license to CPA's who showed tremendous experience (thru their practice and work experience) . / More relevant is continuous CPE hours.

Licensed CPA – 3 to 10 years – 1,170 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
30	Agree with requirement.
31	All of my attest experience was obtained while working for a small CPA firm.
32	Allowing for the submission of hours and the collection of renewal dues online would increase the timeliness of renewals, accelerate the cash collection process for the CBA, and ease the burden on CPA's by reducing time to complete renewals.
33	Although I am not currently employed, I maintain my license in active status. IF you add this additional requirement, it will place additional burdens on me. It will also set me apart from others that have it and then my license will not be considered sufficient to get even a part time job. / I can understand your goals or making the profession look very distinguished, you will set back many individuals like me. UNJUSTICE
34	Although I do not participate in attestation engagements, I feel that the experience requirement is valid.
35	Although I no longer do what might be called "standard" CPA work (I do business valuation), however, my attest experience has been absolutely invaluable. My attest work came just after the switch over from mandatory 500 hours to a Form G option. I ended up doing Form G and then Form E including the attest hours. I am abundantly glad I did. So-called "Tax-CPA's" that I've worked with and around do not have the chops when it comes to basic bookkeeping knowledge that I'd expect out of a CPA.
36	Although I think it is useful, I do not believe that it actually produces better accountants. I work for the Federal Government as a tax auditor and I frequently examine returns prepared based on the audited financial statements. I frequently run across many errors and omissions (which is why they owe additional tax!) so I have become a cynic whether attest experience is as helpful as it may seem. I do believe that experience in the attest function is good, but it will not solve the issues I see in the real world.
37	Although I understand the State's reasoning for requiring attest experience in order for CPA's to sign on financial statements, there are many competent CPA's (myself include) who are not afforded the opportunity to acquire 500 attest hours. Thus, this "stigma" of being a lesser CPA due to not having the 500 attest hours seems unfair to me. Financial statement understanding and exposure can be acquired through many different means beyond working attest hours for an accounting firm.
38	Although the current attest experience requirement is difficult to maintain for both the license applicants and licensed CPAs, I believe the current attest experience requirement is necessary to protect California consumers.
39	An experiance requirement is important for the profession but the challenge given thegeneral requirements of escalating responsiblity limits a person to a few years of just attest therefore requiring new entrants into the profession to make an upfront choice between a Tax oriented path or Attest path. I do think some experience can be achieved through CPE style certification for privately held businesses and a step up in requirements for publicly traded businesses. The distinction between a small to medium sized business obtaining bank financing through audited financial statements and the requirements of a pubicly traded company need to be reflected in the experience requirement.
40	Any CPA that would provide attest services should have attest experience prior to becoming a licensed CPA to ensure the public's confidence in their services.

Licensed CPA – 3 to 10 years – 1,170 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
41	Apart from the pure execution related hours, there should be some mandatory courses on Quality reviews and archival related requirements. I see that most attest auditor has a good understanding of the audit/attest itself but does not have a good understanding of the quality requirements
42	As a CPA with G experience completed, I am fine without attest experience since I currently don't need to provide the service for the attest. Thus, it is better for me to have a license option with or without the attest experience.
43	As a CPA with the license that did not require attest experience I am generally ambivalent. I knew from the start that I wanted to stay in tax, so it didn't matter to me what the attest hours were. My only concern was that the license transfer to other states, particularly NY, which it did. I may have tried harder to obtain the hours for a 'full' license if the requirement was lower and/or cared more about what kind of audit experience I was getting. However given the way career paths generally go in public accounting, I did not want to stop my progression upward by working on audit hours. My professional needs were met with no issue, though I can see a potential issue for practitioners who don't know which way to go early in their career. Especially if you start out in tax and can't find a way to rotate into audit. A first year rotator may not get the full experience required to meet the full 500 requirement if they are stuck auditing cash the entire time. Personally, I don't mind the hours. A person who's going to stay in audit will meet the 500 hours with no problem. A person who prefers tax has the non-attest option. The undecided person, I think will quickly find out what they like or don't like. Tax is usually a love it or hate it area!
44	As a CPA working in industry, I think the attest experience requirement is very important to ensure report signors have the experience necessary to correctly evaluate financial statements. I recognize the value hands on work gives as I passed the CPA exam while working for the Government and didn't really understand accounting until I switched jobs to work as an accountant in industry.
45	As a former big 4 employee, I have completed more than 1,500 hours in order form my Form E to be completed. This big 4 also required that my experience include hours in each of the specific areas (by account, e.g. cash, A/R, inventory, fixed assets, etc., etc.) At the time I considered that this requirement at big 4 was "too much", however in retrospect I agree that this served me well. Due to this I have been exposed to more complex issues and gain much needed understanding of more complex areas. I am for experience requirement with grater hours and with the person certifying the Form E confirming that the person seeking experience requirement would agree with "reporting readiness." Also, on a different note, I have CPA-A license and I maintain my A&A units as I consider A designation important to me, however I work in litigation consulting firm (evaluating audit failures)and my firm keeps telling me that I should not do my A&A units because I do not sign audit reports. This is a disconnect that worries me.
46	As a new staffperson, learning from somebody who is experienced is a valuable way for a newcomer to understand the complexities of auditing vs. taking a class or filling in some pre-ordained, one-size-fits-all set of checklists and forms, which, IMO, is micro-management of a profession and strips us of much of our ability to exercise professional judgment. The AICPA has, for the most part, focused on auditing as it pertains to larger businesses based on their Congressional hearing schedules, although they have advocated for simplification of taxes as it

Licensed CPA – 3 to 10 years – 1,170 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
	relates to small businesses. / / I strongly feel that attest requirements should be totally different for small businesses, which will allow smaller firms to do one, two or three audits profitably and most importantly, if there is really concern for the consumer, offer reasonably priced audits for very small businesses and very small non-profits, especially those that do not rely on government funding. Most small practitioners have been terrorized and financially over-burdened out of the audit and financial statement markets by peer reviews (which were supposed to help us improve and apparently did not) and investigations of failed peer reviews apparently prompted by the Federal government, especially the DOL and GAO. What is that all about? How did peer reviews go from trying to help us improve our skills to treating CPAs like criminals. Is it all about the pension plans? / / There is no way that a staffperson is going to be exposed to every business scenario and every type of audit. There is no way a human being is going to get it right 100% of the time with the time limitations that are part of the audit field. Every time greed rears its ugly head the AICPA and Congress reacts with this "How could this happen? How can we avert these disasters?" As you know, most fraud is not detected through audits and probably never will be. Call me old fashioned, but let us focus on experience (yes, I believe there should be attest experience requirements) and I believe that the witch hunts should stop and our AICPA and state boards of accountancy should find ways where the training is VERY detailed, going over the meaning of each line of these checklists, if that is going to be the standards on which all auditing is predicated. I believe oversight should stay in the realm of the AICPA (not be taken over by the Federal government) and hopefully, at some point, there will be a version of the AICPA and divisions of all state boards of accountancy that is sensitive to the small consumers of attest functions and the CPAs that serve them. There has to be some sense of practicality to all of this and right now, there is not.
47	As an Audit Manager, it seems to me that staff who meet the current requirements may not necessarily possess the proper technical knowledge to run an audit. Therefore, it is in my opinion that the hours requirement is too low. In my experience, I find that staff with at least 3 years experience on A&A engagements and at least 1,200 hours appear to be properly trained to run an audit.
48	As an audit partner with a national firm, I believe the attest experience requirement is very important; however, there are professionals whose accounting careers are focused in specific areas, such as tax, that may have little or no involvement in providing audit or attest services throughout their professional career.
49	As I don't participate in audit engagements, I have not had the pleasure of fulfilling the attest experience requirement.
50	As it is currently administered, (i.e. CPAs licensed to sign attestation statements must fulfill the experience requirement while those not licensed to sign attestation statements do not), I feel it is appropriate. However, in order to achieve the goal of protecting the public, the experience requirement of 500 hours (or even 1,000 hours as is required in other states) is only a token amount of experience and does little to further the goal of ensuring only qualified individuals can sign attestation statements.
51	As long as there is still the path to opt out of the attest experience I dont have an issue with it. If you are signing attest engagements then I understand why you need the attest experience.

Licensed CPA – 3 to 10 years – 1,170 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
52	As many CPA do not regularly perform attest services, and the additional requirements of peer review and higher liability premiums make the practice of performing occasional attest engagements increasingly impractical, the attest requirement is only applicable to those engaged in attest services. However, the performance of general experience is vital to the practitioner regardless of the scope of that person's practice.
53	As someone based in an assurance practice, I think this is an important distinction between the general CPA and the attest certificate.
54	As the business environment has become increasingly complex and many CPAs do not spend their careers in providing attest services, it seems a mandatory period of hours seems arbitrary and capricious.
55	At the heart of our profession is the ability to sign financial statements in accordance with GAAP; this single ability is what makes CPA's unique to other professionals. If a license indicates that someone is a professional in regard to public practice, without public experience, the license would seem misleading. The attest experience should not be compromised. With an accounting environment that changes at the speed of business and political will, an emphasis should be placed on research along with the ability to cite source authority. Financial statements are the end result of a balance of competing interest; this balance can only be learned from experience. Our craft is handed down from master to apprentice, this hallmark of our profession is a form of quality control to safeguard from an imposter obtaining the knighthood; in short, we should not do away with or shorten the experience requirement. / /
56	At the time I got my license, there was a separate track for CPAs without the attest experience. My work as a CPA is in taxes only. I have a Masters in Taxation. I am well qualified in taxation and have never worked on financial statements, other than the minimal requirement to get my license in another state. I moved to California without the specific attest experience required here and was unable to get licensed in California until the attest requirement was removed. The attest requirement is irrelevant to what I do. It is also irrelevant to the work done at most smaller CPA firms.
57	At the time, the attest requirements seemed appropriate.
58	At this time, the requirements for A and G type licenses adequately protect consumers. Having the bar higher and requiring every applicant to have 500 hours of attest experience provides additional burden to the applicant and higher cost to the end consumer. Current G Type licenses have a large variety of practice covering Accounting services, Non disclosure engagements,Tax Compliance and advisory services both in Industry and public accounting. A Type licensees, generally do not provide the same type of services at the same cost level. / / The G Type licensees perform important tasks that help and support small businesses meet their operating and financial needs. Having an additional attest experience for licensure increases cost to the end user (small business) and does not provide additional benefits. / / In my opinion, the 500 hours requirement for every CPA licensure should not be made mandatory. / The candidate /license applicants can choose a different career path at an early stage. /
59	ATLEAST 1000 HRS
60	Attest expereince requirement is currenlty adequate in CA. I am an internal auditor with CPA license and have provided work experience using the option of working under a CPA license holder in the internal audit function.

Licensed CPA – 3 to 10 years – 1,170 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
61	Attest experience is a joke. How many of those hours were cutting and pasting or in front of a copy machine. What should be important is formal education requirement that covers the basics. A rigorous test will be better than some BS experience worksheet.
62	Attest experience is a vital part of the development of future CPA's and the profession. I believe the number of attest hours required should be increased. There should also be thresholds set on how the hours are allocated in different attest functions. For example, a minimum number of hours for internal control documentation and testing, substantive audit procedures, planning documents and etc.
63	Attest experience is essential to individuals intending to pursue a career in public accounting, but appropriately should not be key experience in the professional career of all other accounting professionals. What is most important is being subject to the same educational requirements, knowledge and training.
64	Attest experience is needed for certification. The allowed sources of obtaining this experience should, however, be various: government, public accounting, industry. Otherwise, it may be hard to fulfill the requirement due to the limited number of public accounting practices offering that service.
65	Attest experience is not necessary for CPA license.
66	Attest experience requirement is appropriate given the high level of reliance the public places on opinions provided by CPAs
67	Attest experience requirement is necessary for CPA license holders who wishes to practice any attestation business activities. Also, attest experience is the most essential qualification which distinguish those who have from those who do not have. / Of course, if any CPA license applicant who do not wish to practice any attestation activities then shall be exempt from that requirement.
68	Attest experience requirement should be abolished.
69	Attest experience requirement, as it stands, makes sense, and it does not need to be modified.
70	Attest experience requirements of the California Board for CPA certification should be repealed. In lieu of the attest experience, a combination of accounting experience and additional educational standards should be the new requirement for those aspiring to be Certified Public Accountant in the state of California to be mandated.
71	Attest experience should continue to be a requirement for CPA licensure.
72	Attest experience should not be required for CPA's license at issue. Those interested in the attest function should receive their experience though their employment.
73	Attest experience should NOT be required to sign attest reports. There are many other experiences sufficient to understand attest report and be proficient.
74	Attest experience was invaluable. I am of the opinion that it's very difficult to teach audit in the classroom, and frankly, I believe it should be two years regardless of the level of education you've completed.
75	Attest hours can and should include hours as Chief Audit Executive (CAE) in private companies. Often times a person will grow through the ranks of internal audit. As a CAE, they are more than competent to attest to the accuracy and completeness of that firm's financial statements

Licensed CPA – 3 to 10 years – 1,170 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
76	Attest requirements should not be relaxed or reduced as it is a critical part of the profession and it is what upholds the standards and the reputation of the CPA profession. / / If the attest experience requirement is reduced or eliminated, then there will be no one wants to be in this profession as people will be going to become a registered tax preparer or EA or some other license that has minimum education or professional experience and will ruin and destroy the CPA profession.
77	Attest requirements to reflect what is applicable and practicle in the real world.
78	Attestation experience is critical to being a CPA. By removing this requirement the certification will be devalued.
79	Attestation services are the only thing that we CPAs do that is exclusive to CPAs. Since Non-CPAs can do tax, consulting, bookkeeping, etc., attestation is really the only thing that sets us apart. As such, I believe the attest experience is crucial. I also believe that everyone who wants to become a CPA should be required to get attest experience. I am not a fan of the Type G option. Regarding the Type A license, it seems to me that a lot of people do not understand that proficiency is required (on the experience form that the supervisor signs), not just "doing the hours". I had an employee who came to me "to get their hours", spent a year working for me, but did not become proficient. As a result, she obtained a Type G license even though she had the attest experience. Perhaps an alternative might be to have the Type A license for those who have attest experience and proficiency, and a Type G license for those with attest experience but who did not achieve proficiency. I do believe that if you give someone the license to sign attest reports, they should be proficient enough to do so. I meet many CPAs who spent a year or two in public accounting and have a Type A license, even though they don't really seem to have a good understanding of GAAS or GAAP. It blows my mind that they have a license to sign attest reports if they so choose.
80	Attesting experience has become quite cumbersome... / CPAs should allow to attest without any experience hurdels...because they have met the education requirements
81	Audit is a special skill requiring a balance between the need to test an organization thoroughly and the need to make a profit for the firm. These skills are best developed in active involvement in audits. Some of the most critical skills are developed as an audit plan is developed for an unfamiliar entity. In a large audit firm, this experience is easily gained as new audit staff work through staff, senior and possibly manager levels of audit practice. I unfortunately took my CPA exam later in life and received my practical experience in a small firm where I accrued more than 700 hours of audit experience but over two years among a small group of clients. In the judgement of my employer at the time, this depth of experience was not sufficient to meet the requirements of attest certification (which I would like to have... I hate to leave things unfinished!). Perhaps there could be analternative way for for CPAs from small firms to meet the attest requirement?
82	Audit is a very particular field in accounting. I think the attest experience is important for any accountant wanting to work in that field. The experience is positive when leaving the public accounting field and moving to private employment. The only downfall is the limited opportunities available to fulfill it, almost impossible unless you're single, and right out of college. No opportunities exist for experienced accountants to get into that field when they

Licensed CPA – 3 to 10 years – 1,170 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
	don't get licensed right out of college or when choosing to work in that tax side of the profession.
83	Based upon my experiences becoming licensed and having staff under me that are working towards licensure, the 500 hour requirement is not sufficient. I would like to see the board study an increase possibly 1000 or 1500 hours. In addition I believe the summary of attest hours may benefit from having a specific line to reviewing the work of others.
84	Because of the lack of practical application in a real world sense, attest experience for licensure is impractical and lacks utility.
85	Because of the onerous nature of the attest experience requirement I chose not to complete this requirement and instead received a general license.
86	Big 4 made process simpler
87	California already has stringent requirements to become CPA: 1) 150 semester units of education, four-part CPA exam, ethics education, one year experience, peer review, 2-year 80 hour CPE requirement, plus professional work standards for different engagements. With all these requirements, a CPA should be able to perform his/her duties without the 150 attest hour experience.
88	California seems to be one of the only states with the requirement and we have no evidence whether it improves audit quality. I am not sure if the repeal of the experience requirement will result in a bunch of new one man CPA practices given the legal environment and fact that the individuals that pass the CPA exam are competent risk assessing college graduates. It seems that banks and investors were not born yesterday either - they assess the experience and qualifications of CPAs themselves.
89	California's attest experience requirement for certified public accountant (CPA) licensure is a vital part of the licensing process. As it stands now, in order to meet the attest experience requirement and be authorized to sign reports on attest engagements, an applicant shall show s/he has completed a minimum of 500 hours of attest experience. To eliminate or reduce the minimum hours of attest experience would be a slippery slope. The minimum number of attest experience hours ensures just that, a minimum amount of experience an applicant must possess before s/he is authorized to sign reports on attest engagements. If anything, the CBA should be considering increasing the amount of experience. Any reduction in required attest experience would be a mistake and lead to an increased amount financial misstatement with inexperienced CPAs licensed to sell attest opinions.
90	Can you provide a fillable pdf file or online mechanism to upload excel file with Cpe data?
91	Candidate who does not have the qualified audit hours should not be designated with 'CPA' title. Many CPAs are designated with the CPA title are not so competent yet carrying the title as if they are just for higher pay and is very deceiving because many states do not know the differences but only look at the designation.
92	Cannot imagine someone providing quality level of service and performance without hands-on auditing experience. The understanding and techniques gained performing attestation engagement increases the accountant's acuteness and overall knowledge of accounting and tax practices. Attest experience should be a requirement and probably should not even offer a general CPA license as no distinguishing mark is made between the 2 licenses at face value. Just 1

Licensed CPA – 3 to 10 years – 1,170 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
	license that requires experience in an engagement's planning, risk assessment, fieldwork, work-paper reviews and financial statements compilation.
93	CBA has high standard and to maintain that attest experience is very important. I think the experience year requirement is just sufficient for new candidate to have good understanding of the audit and FASB requirements.
94	Changes or improvements affecting a California licensee originally issued a license to perform general accounting services and would like to acquire or complete attest experience.
95	Chapter President, Vice President, Secretary, officers of the California Society of CPA's should all be required to maintain 'Active' status. This is a commitment to the high quality of the CPA profession in California. Currently there is no requirement. / / "E-mail signature block" should be specifically included in, "...such as correspondence, Internet websites, business cards, nameplates, or name plaques, shall place the term "inactive" immediately after the designation." There are inactive/delinquent CPA's still using "CPA" in e-mail signature blocks, because not specifically mentioned by this. /
96	Clarification on the different pathways to licensure and the different requirements for attest experience would be helpful.
97	Clearer rules in regards what constitutes attestation experience versus audit experience
98	Competition for audit hours combined with my prior CPA firm experience outside California as well as my experience in private industry (for which my current employer - CPA firm - could command a high billing rate) has made it impossible for me to acquire the requisite California audit hours to participate in and eventually sign audits in California where I now reside and am certified. This has been a huge frustration to me both interest-wise and in furthering my career. / / / / / / / / / / /
99	Completely unneeded for tax persons to practice competently.
100	Considering most people ask me if I "do taxes" when I say I'm a CPA, it seems like the general public doesn't really understand that a CPA is more than a persona tax accountant, and in fact you can "do taxes" without even being a CPA. I actual do corporate taxes and never got my attest experienced signed off on as most of my experience related to the tax area of the financial statements and I decided it wasn't worth the hassle of getting that experience signed off on by my firm. I don't think this makes me less of a CPA, just my skill set is different.
101	CPA's licensed by the CBA, who decide to become "Inactive" status, need to know what they can no longer do. You need to create a brand new 1 hour course to teach "Inactive" licensees, what they cannot do. Inactive CPA's should be required to take the 1 hour course annually, on what they cannot do as an "inactive" licensee. Enforcement and investigation section of CBA needs to review and investigate "inactive" CPA on a monthly basis, to ensure "inactive" CPA are not violating terms of their licenses. I see inactive CPA's who don't know what they are doing, and continue to give people the wrong conclusion that they are regular CPA's, which is a violation of ethics. Yet, "inactive" CPA's aren't required to do CPE on ethics. Clearly, my active license is the real deal. / / General Experience licensing is one year of working for an active CPA, yet there are no minimum working hours required. If the CPA candidate attends lots of training classes completely unrelated to accounting work, that currently is included in the one year General experience If the CPA candidate takes lots of vacation and sick leave during the one year period, there is currently no minimum number of working hours required for licensing. When CPA

Licensed CPA – 3 to 10 years – 1,170 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
	candidate asks me to sign off after working a year, yet the candidate was gone from work a lot due to illness and vacations, should I really sign off? There is no current requirement for minimum number of working hours within the one year General experience.
102	Current Attest experience amounts in terms of hours and categories appear appropriate. In the future it may be beneficial to move to real time reporting on attestation (ie as each year/project finishes) so candidates could keep a running total and have this approved by supervisors as each project finishes rather than trying to track down signatures as the final total needs to be submitted.
103	Current attest experience requirement appears reasonable
104	Current requirement is sufficient provided more detailed investigation.
105	current requirements are adequate
106	currently licensed but do not have any attest experience
107	Currently, I have a non-attest license. I was licensed previously in another state quite a few years ago but found it difficult to move my license to California. One reason is that California required working in the attest area for a particular number of months. At the stage I obtained the non-attest license I found it would be quite difficult to gain the attest experience as I was no longer involved in that aspect of the profession. Overall, I find the attest experience requirement quite stringent, but was grateful for the non-attest classification.
108	definitely need attest experience. Needs to be requirement for CPA license.
109	Definitely think it should be a requirement.
110	Depending on the firm you work at it could be difficult to obtain the experience. I luckily started at a Big 4 and the experience was easy to come by. If there is going to be a attest requirement, there should be a program for people who can't get the hours with their respective firm to participate in. I do believe the Attest Experience is important as we you don't want any signing an attest report.
111	Depending on the line of work and nature of work that different CPA's do, the methods of fulfilling the CE requirements and the CE subjects may need to be more flexible. Most CPAs may chose to keep their CPA licenses even if their line of work does not engage in any attestation services. Current CE requirements do not give enough flexibility on the methods or the subjects of CE.
112	Despite having 500 hours of attestation experience before leaving my former firm, the partners refused to sign off on the hours. My only comment would be to have some secondary way to perhaps test for that component of the licensure, rather than having to step on toes to get the sign off through more official means. Otherwise, I think 500 hours minimum is a good requirement.
113	Difficult for those who work for a small firm to get CPA to sign off on attest experience. Story in this area is one CPA refused to sign for 3 different candidates to get their A license. Those candidates got their G license and left that firm with no recourse as the CPA he didn't think they "had enough experience even though they had the hours". Another CPA was called to Sacramento in support of a candidate's application-not sure if many other small firms would fly 500 miles to Sacramento. Not sure what happens in a small office the sole CPA dies before signing off. In my day, I had to wait 6 months for the Board to review my application-and then when someone retired who did nothing was replaced-then the application was approved quickly-

Licensed CPA – 3 to 10 years – 1,170 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
	now I hear the applications are approved in a month. For the current requirement, I would not like to see CPA's signing audit or review reports without attest experience. For compilations, I think CPA's should be able to sign as EA's can sign compilations.
114	Difficult to get attestation experience when smaller firms only has compilations or management financial statements which does not count as attestation experience.
115	Disagree. Too many accountant did not practice attest job.
116	Do not currently do attest function but 500 hours seems reasonable.
117	Do not have attest experience. Can not comment.
118	Doesn't apply to me. I work for a non-profit organization
119	Don't drop the requirement
120	Don't see the necessity to have two classes of CPA license.
121	Don't think attest experience is needed to become a CPA, the current format is fine
122	Easy if you work for a large public accounting firm. However, I don't believe that those in private industry can truely obtain the appropriate experience without working for one of these large public accounting firm.
123	Even though in my normal course of work today I do not perform audits or compilations, my experience I received through licensing aids me everyday as I represent my clients in audit before the Internal Revenue Service. My attest experience has made me a better CPA by teaching me to ask better questions.
124	Even though the requirement is necessary, it's difficult to monitor the type and quality of attest work performed. I'm sure there's thousands of CPA's who have qulified for the A designation, but would not even know how to explain porecedures, requirements, standards, etc., let alone go out and perform sufficient audit or review work.
125	Every profession has a post-undergraduate training stage for individuals entering their respective field, some of these include medical school for doctors, acquiring a credential for teachers, and law school for lawyers. For the accounting profession, it's the fulfillment of the attest experience requirement. This time period has always been a short tenure when CPAs can learn vigorously on how to apply, in actuality, the accounting knowledge they have acquired and been strenuously tested on throughout college and during their CPA preparation. More importantly, it's a term where CPAs have the opportunity to work on various clients spanning diverse economic industries. This allows for the cultivation of more confident and well-rounded CPAs. To remove the requirement would be to downgrade the acquisition of a license and lessen the prominence of the profession to one simply obtainable by a good "test-taker" and not to one reserved for an accountant able to grow the profession and worthy of public trust. / / We are handily the most stable nation economically in part due to our accounting professional being the most vigilant, balanced and well prepared. While employed at a large public accounting firm I remember numerous individuals seeking to gain experience in the United States expressing, "2 years in the US is like 10 back home". We have earned this lofty standard because of our accounting culture, and a fundamental base of that culture is the attest experience requirement. Allowing a time for CPAs to properly adjust to the accounting profession, similar to most respected professions in the United States, only helps in strengthening our occupation. To remove the requirement would no doubt begin the erosion of the crucial reputation those three

Licensed CPA – 3 to 10 years – 1,170 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
	letters, C-P-A, have come to represent. This will in turn begin to endanger the public trust we've worked so hard to acquire.
126	Every year more obstacles are put in place to become a CPA. It now takes as much education unit wise as is does to become an attorney, yet the salaries do not reflect it. The audit hour requirement basically enables CPA firms to extort time and money out of people trying to enter the profession.
127	Exam was tough, but I think it should be more stringent.
128	Experience hours should be at least 1500 hours
129	Experience is a necessary component of licensure. While a college degree or successful completion of the CPA exam are an important measure of competence, there is no substitute for the advancement of competence that accompanies working in the profession.
130	Experience is a valuable tool. Theory is important, but it needs to have relevance. Experience is part of that process.
131	Extremely important for a certified public accountant both as an attester and as a non-attest practitioner to understand audit and attest services. A lack of experience in audit and attest impairs evaluation of attest reports that may be used to supplement or understand an entity.
132	Fair and equitable to ensure adequate experience to serve the public
133	Financial audits and attestation engagements are highly specialized areas in the practice of public accountancy. Therefore, CPAs performing these type of engagements must have and undertake specialized trainings, in addition to hands on experience. I support the CBA attestation experience requirements. / [redacted] CPA, CVA, CFE
134	for a sole proprietor to sign audit opinions with only 500 hours of experience, this seems low. but for majority of staff working in a mid-tier/large firm where they are not actually signing the opinion, I don't think the 500 requirement is affecting quality.
135	For the CPA Candidate in smaller firms the strict requirement for 500 hours of attest experience can be taxing. As many small firms cannot provide large numbers of hours to their staff. Accountants can gain many of the required skills to complete attest functions through other services provided. Additionally, if it the CBA decides to continue the attest requirement there should be new procedures to ensure that a candidate who gains the experience will not lose out on credit due to lack of documentation where a board review is required.
136	Fortunately, I was not subject to it as I only have a general license. I don not perform examinations that require attest certification.
137	GAAS require that the auditor have adequate technical training and proficiency to perform the audit. It doesn't seem necessary to add a magical number of attest hours to be licensed. Many states that I am aware of don't have attest requirements.
138	General experience requirements are sufficient to ensure the protection of the public and consumers.
139	Given the complexity of today's business environment, I would recommend increasing the amount of attest experience hours required to achieve licensing.
140	Glad CBA recognizes the value of CPAs is not tied to auditing. My license is without attest. Allowing tax people to specilaize without audit experience gives more value to Californians who

Licensed CPA – 3 to 10 years – 1,170 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
	want CPAs for tax. Many would not pursure CPA if it needed attest experience. They would be satisfied to be Enrolled Agents.
141	Going through attest experience was a great learning and improving my work quality. I would recommend the attest experience requirement for all of CPA candidates
142	GOOD
143	good experience to have. grueling, but you come out of it with a broader perspective of auditing and benefits private industry.
144	Good requirement
145	Having a variety of experience (different components of attestation) should be required in addition to the total hours. There should also be clear guidelines for the person signing off on the applicants hours.
146	Having applied after having a license for many more years in another state, I felt I was unfairly unable to comply with this requirement. Most of my experience has been preparing to be audited rather than being the auditor. Having to find the relevant experience within the required period was not possible.
147	Highly recommended for additional hands-on training valuable to all areas of the accounting profession.
148	Honestly, I do not understand why it is necessary. Most states do not have the requirement, and their CPAs are just as good as ours. The CPA profession is not in tatters, and has not fallen apart in those states. As far as I and anyone else can tell, we only have the attest requirement because a small group of persons in this state are too stubborn to change the rule, and are not forward-thinking,
149	Honestly, the more required hours the better. That's because the public expects a CPA to be highly competent. Book study and exams do not teach (or prove) true competence. Experience does.
150	I feel that on top of the current education requirements, each applicant should have 2 years or 1,000 hours of experience.
151	I generally agree with the requirement. The experience is a critical part of our professional training.
152	I agree that an applicant for or holder of a CPA license is satisfied that he or she has completed a minimum of 500 hours of attest experience.
153	I agree with having 2 license types as exist now for people that are unable to get a full license.
154	I agree with it, and believe it provides important training.
155	I am a CA CPA certified but without the ability to sign audit, review or compilation reports. Before performing the rest of this survey, I believe the CBA should maintain some level of an experience requirement in order to sign audit, review or compilation reports
156	I am a CPA in California and Illinois and I have not passed the attest requirement because I have always been an accountant in industry. I think the attest requirement is important for those that work in assurance. I also think the state boards of accountancy need to allow for accountants such as a Controller like myself to achieve CPA licensure. Prior to California offering a "general experience" license, I was denied promotional opportunities because I wasn't a CPA. Thus I believe that the current two-tier license is appropriate, equitable, protects consumers, provides

Licensed CPA – 3 to 10 years – 1,170 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
	minimum standards for the profession, and recognizes that there are different areas of specialty in the accounting profession.
157	I am a CPA who does not perform attestation services. I feel that having the attest experience as a separate type of CPA license is great opportunity for folks who are not interested in the attest side of the accounting industry.
158	I am a CPA with a G license. I tried to get 500 hours of attestation experience. but not very firms offering attestation services in our area and even if there is some one offering I have to take a pay cut to work with them in order to get the experience. I wish instead some kind of work shops/course recognized by CBA offer the hands on training with required hours will help CPA like me to obtain the required experience.
159	I am a cpa, but could not do attest work which requres 500 hours of audit work, although I have been a CPA for clients to prepare for their audit since 2009. I have been preparing all the audit schedules and all the notes to the finanical statements,including the final report. However, I still could not perform audit, ev en my client believe I am the one did all the work. I am in the process trying to get the required hours, but have been demanding to be paid less than $10.00 per hour. Last year I have been involved in an audit, with another auditor. I have done every step of the audit work-from planning, testing, Checkpoint form preparations, to field work, testing and verification and final preparation of issuing the auditor report. However, due to the fact that the toal audit fee is not very high, so all the work I have done for this client being paid $3000.00, which everagely $7.00 per hour. The leading auditor does not want to pay me more due to the fact that he has to pay expense such as travel, and he has to share with other people as well. So although I have put in 450 hours, he only want to give me credit of 100 hours, which mean I need to work like slave for another 4 audits! This is not fair we all know but could not change.
160	I am a G license holder and not having the attest experience has not necessarily impacted my career one way or the other.
161	I am a non-attest CPA, so not much to say about it, except that I do appreciate the pathway that you can still be licensed without attest experience. Please keep this option open - I am an industry participant, not an auditor!
162	I am a tax accountant so I do participate in the audit hour requirement.
163	I am a tax practitioner, so I am not required to have attest experience
164	I am a tax professional not signing any attest reports. I think the CPA should have a distinction between tax and attest. I think that a tax professional should not be required to have attest experience. Only CPAs with attest experience should sign attest reports.
165	I am a tax specialist working for corporations. I am not in public accounting nor practicing on my own. I don't have any attest type of work in my current job.
166	I am an active CPA who works in Federal Law Enforcement in [redacted].
167	I am certified on general accounting experience and don't have audit experience, therefore unable to comment
168	I am currently licensed as a CPA without the Attest designation for over four years. I have not been involved in attest engagements and do not plan to. I appreciate the fact that I did not have to have attest experience in order to be licensed and I like that there are two ways to obtain a license. However, if I ever do decide to work on attest engagements, I certainly do need to

Licensed CPA – 3 to 10 years – 1,170 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
	refresh my education and work with an experienced audit CPA. I believe the current model of licensure is well and good.
169	I am currently licensed as inactive and do not perform any attest function
170	I am currently not authorized to sign off on audits nor have I ever been part of an audit team in my career as a CPA as I have mainly had positions featuring tax and financial accounting. I thought about finding a way to get the necessary hours so that I may get the attest experience and get that 'A' certification (as opposed to 'G'); however, after review of the additional CPE involved, no guarantee of an increase in pay, a substantial increase in personal liability if I fail to plan and perform the audit correctly and adequately as well as my personal discovery that the field of accounting is not all it is cracked up to be, I have decided not to pursue the audit/attest experience.
171	I am currently on non-active status and feel input from an active member would serve the survey better.
172	I am fine with the attest requirement as it is, as long as candidates without it can continue to attain CPA licenses and call themselves CPAs.
173	I am firmly in support of keeping the attest experience. Honestly while a college education is important it is in real practice that a CPA will learn and grow as a practitioner. Without that real work experience as part of the licensing requirement I worry that CPA's will lose that time of real world experience that for most is where they learn the skills needed for the rest of their practice.
174	I am glad that the board removed the requirement for attest hours to obtain a CPA license. I do not feel it should be required since many CPAs do not perform audits nor have the desire to do so.
175	I am holding the general license and did not obtain the 500 hours for the attest experience requirement. I support having the minimum attest hour requirements to maintain the quality.
176	I am in favor of keeping the current attest experience requirement in order to maintain the highest possible standards.
177	I am licensed as a CPA and without the attest requirement.
178	I am licensed as a CPA in California; however, I am not licensed to sign attest reports. Therefore, I do not do any attest work.
179	I am licensed in 3 states - [redacted]. I currently practice in [redacted] as a Senior Manager for [redacted] in the asset management sector. In my experience, it seemed to me that California had the highest level of specificity in most of its CPA licensure requirements, as compared to the other 2 states. I don't think that is necessarily a bad thing, but I'm not sure if it has caused me to change my practice at all over the years. While the attest experience does prove to be useful on my attest engagements, sometimes I actually feel like less of a CPA due to my overall lack of experience with tax. Hopefully this feedback is somewhat helpful.
180	I am licensed in another state in addition to holding my license in California. The other state does not have an attest requirement. So, I guess I would be looking to understand why California has this requirement and why the think it's necessary. I just don't know that there is really any reason for it.
181	I am licensed in California and Virginia (inactive). I feel that the additional requirements required by California for having an attest license are unnecessary and that they should comply with the

Licensed CPA – 3 to 10 years – 1,170 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
	majority of other states that have one CPA license, and not multiple versions of a CPA license. The requirements set forth for a CPA are sufficient, and California need not add additional regulation and oversight.
182	I am licensed under the general experience "G" licensure. The attest experience requirement, in my opinion, is difficult to obtain working in a smaller company with not much audit hours available. However, I understand the requirement is a good one to protect the public.
183	I am licensed under the non-attest provisions. My first position as an accountant was in a tax practice, and I subsequently found it very difficult to be placed where I could get attest experience that I could apply towards the requirement. I have worked on audits, but mostly on assignments through a temporary employment agency; as the CPA firm was not my employer, I couldn't really apply this experience toward an attest license.
184	I am licensed with general accounting experience. I do not have any comment on the attest experience requirement since I do not have any plan to obtain licensure with the authority to sign attest reports.
185	I am not attest licensed and cannot speak to the attest experience requirement.
186	I am not authorized to sign attest engagements. I am a tax accountant
187	I am not currently licensed to sign attest work. I worked with a CPA firm for 5 and a half years, and still could not obtain enough hours to exceed 500 attest hours. I am grateful the State of CA granted me a license to practice public accounting (predominantly tax work and compilations) without have to gain the attest experience. I am confident I could adequately prepare for and conduct a financial statement audit or review with minimal supervision, and I only have about 450 attest hours. On one hand, I appreciate the strict requirement to obtain a minimum number of hours to sign an opinion that requires a great deal of judgment. On the other hand, there are many states that do not require attest experience specifically, and I wonder whether there is a real risk of a CPA (without attest experience) holding himself or herself out to be qualified for attest work. Maybe the focus should be on character assessment and peer-review. Thank you for the opportunity to share some thoughts.
188	I am not interested in the attest function but I believe the 500 hour requirement may be too little.
189	I am not licensed for attestation and do not have any experience in this area.
190	I am not licensed to audit or attest so I don't have sufficient knowledge to address the requirement.
191	I am not personally licensed to perform attest functions, but feel that the attest experience requirement should be as robust as possible. This is to ensure that audit engagements are not only performed thoroughly, but efficiently. This will benefit both the auditor(s) and the client. /
192	I am not required to participate. I have very small tax clientele.
193	I am not subject to the requirements
194	I am not sure how relevant it is to have to complete a certain amount of hours in each area. By working as an auditor you would inherently perform the tasks required in each of the sections - at least by your second year of working - or at least have an understanding of something like the reporting process.

Licensed CPA – 3 to 10 years – 1,170 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
195	I am of the opinion that experience in reviewing financial statements for a public entity as a senior finacial officer of that company should also qualify for the "attest" requirement.
196	I am on board with it.
197	I am originally licensed in another state and met the attest requirements of that state. I have not practiced audit or attest services for 18 years and do not current participate. Therefore N/A
198	I am seeing too many applicants who are being granted attest CPA licenses who lack even the very basic of attestation skills. The number of hours necessary are being completed with only entry level work at best and in no way qualifies them to sign an attestation engagement.
199	I am so thankful that there was another path for me to become a CPA. I did not have a minimum of 500 hours of attext experience because I was/am a single mother of three that had gone back to school to achieve my dream. At 41 yrs old, I passed the CPA exam with over 20 years of accounting experience and 8 years of tax experience behind me. Because I was able to still be licensed as a CPA, I have been able to provide better services for my clients and/or employers. Despite not having 500 hours of attest experience, I have followed numerous mentors that taught me fine accounting with high standards that I've been able to in turn produce great work for my clients/employers.
200	I am somewhat indifferent on whether you take it away or augment it. I think 500 hours is a really low bar because it is less than a year's worth of experience. It takes many years to understand auditing well enough to sign attest engagements, especially if you are auditing under PCAOB rules. Therefore, under the current rules, it is no different in my mind than if you didn't require the certificate. I received my CPA license under the attest certificate when I was a staff auditor at [redacted]; however, I don't think I was experienced enough at that point to actually sign off on an audit engagement. Luckily, [redacted] doesn't let staff sign off on audit engagements anyway. However, I think people should have the requisite experience before signing off on attest reports. I don't think that you should raise the bar for a subset of CPAs to obtain a CPA license because that would disincentive people from entering the audit profession. Therefore, it needs to be a part of the professional standards (at a minimum) or require some additional application/ notation after you are licensed. I am okay with just building it into the professional standards and testing whether there are adverse affects of not requiring a specific certification / notation added to your license.
201	I am still a believer in two years of attest experience as that provides more time to experience of the differences in the varied types of industries a CPA firm might have as clients.
202	I appreciate that California has two tracks toward licensure (with attest experience and without). I received my license late in my career and had no opportunity for attest experience. I have a G rating, which suits me. Without the two tracks, I would not have been able to complete my the licensing requirements. I do not advocate changing the licensing requirements in California.
203	I appreciate the fact that there is an option to earn a CPA certification without the attest experience requirement. I have never worked for a public accounting firm yet in my company it is important to become a certified public accountant even if we work our entire careers in industry.
204	I appreciate the segregation of attest experience as only applying to those practicing attest functions.

Licensed CPA – 3 to 10 years – 1,170 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
205	I became certified while working as an employee of the [redacted]. I was not able to meet the attest requirement, so my certification does not include the attest function.
206	I began my career in public accounting in 1987 in [redacted] When I applied for a CA license in 2009, I was unable to have my firm, [redacted], provide the attest experience requirements because they didn't have records available from that time. Therefore, I don't have an attest license in CA. Fortunately it isn't critical for me in my current practice, though I would prefer to have had it. I believe it should be easier to reciprocate with other states (I also hold an [redacted] license), especially with those of us who have attest experience that is so long ago. / [redacted]
207	I beleive it's too light or short to make sure the licnesees are really able to understand the entire financials and to sign off on the report. it should require at least 2 years working as in-charge position.
208	I believe a CPA candidate that has qualified to take the CPA exam, has passed the CPA exam, and has general hours experience working in the industry, should not have to have specific attest experience to be able to sign financial statements. A licensed CPA, under the current general experience licensure should be considered qualified to sign financial statements, and the attest experience requirements should be revised to allow for this.
209	I believe a requirement of 500 hours to be too few to ascertain a CPA has the necessary experience to qualify to have authority to sign attest engagement reports.
210	I believe all CPAs should be subjected to the attest requirement, or that there should be a lesser designation without it. CPAs without attest experience are missing significant experience that applies to everything that CPAs should understand.
211	I believe an increased number of required hours and/or more rigorous and specific experience would be beneficial to the profession.
212	I believe attest experience does not reflect a licensee's true competency, nor protect the consumers. The attest experience requirement created an unintended barrier of entry for talented, and qualified licensees. I have found it difficult to gain the 500 hours because potential employers are unwilling to train potential competitors, which unfortunately will deprive the profession of qualified "new blood" that someday might become new leaders for the profession. / I believe the 500 hours of attest experience should be eliminated. I believe no licensees would be dumb enough to take on an engagement he/she is not competent since it's unethical and against the AICPA and CBA's code of professional conduct. Instead, I recommend CBA to require the licensee without the attest experience to take 40-80 CPE credits before beginning work on his/her first attest engagement and subject to peer review immediately for that first engagement. This would ensure the engagement met professional standards. This is a win-win for all parties. The profession gets a boost in capacity; the consumers have more choices resulting in more competition and more competitive fees.
213	I believe attest experience is a necessary component to a CPA license. Having worked at a few firms, the attest work differs depending on the client and firm, but it is important to have. knowing the theory and passing the test is not sufficient to be a CPA in my opinion.
214	I believe attest experience is great for a CPA's career even if you do not end up needing it (i.e. work in the private sector). I received by experience immediately after leaving college while

Licensed CPA – 3 to 10 years – 1,170 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
	sitting for the CPA exam. I didn't realize the value of it then, so I am glad it was a requirement for my license.
215	I believe attest experience is important for CPAs signing audit opinions. California's current policy is good.
216	I believe attest experience requirement is necessary for all CPA licensed in California.
217	I believe attest experience requirement is very important and necessary. The 500 hrs requirement helps and assists a CPA in performing as a professional. Even after completing the 500 hrs, s/he may not be necessary fully ready and qualified to do the job alone. Therefore, if we remove the 500 hrs, I am convinced that the quality of a CPA in audit field will be lowered and public's opinion on CPAs will go down. Keeping the 500 hrs is a necessity.
218	I believe candidates should not be required to have attest experience when qualifying for a license. The reason being many CPAs are in the tax field and will not be performing audits or reviews. In addition, for licensees who are far along in their tax career to suddenly acquire a certain number of attest hours seems unnecessary and burdensome.
219	I believe CA's attest experience requirement is inconsistent with how experience for CPA licensure is done in other states. CA's requirements are more convoluted and do not add value in comparison. A CPA should be a CPA.
220	I believe general experience in the field of accounting, tax or attest should be sufficient and would support remove of the attest experience requirement.
221	I believe in order to be certified as a CPA, a minimum of two years of audit experience should be required. It is crucial for candidates to obtain enough experience to carry the CPA title.
222	I believe it does have value but there are plenty of CPAs whose only attest experience was a result of the requirement.
223	I believe it has the potential to be meaningless. I have over 20 years of experience working with CPAs on countless audits, usually on the company side of the table, but because I didn't work for an audit firm for 10 weeks at the beginning of my career I can't sign, but a rookie with a fraction of my experience and knowledge can.
224	I believe it is a essential requirement.
225	I believe it is a good and necessary requirement.
226	I believe it is a necessary part of the Attest License.
227	I believe it is a needed requirement.
228	I believe it is beneficial due to the inherent difference between attest services and tax services for instance. Specialized experience should be required in order to sign attest reports to ensure a level of competence.
229	I believe it is critical and the requirement should be increased to 3 years or 3000 hours. / Having more than 1 year of attest experience is very important. Other countries such as the UK, South Africa and India have such requirements and I believe it results in more polished professionals. / 500 hours of experience is half a year's work and that is not meaningful. /
230	I believe it is important for CPAs to have attest experience if they will be engaged in attest engagements.
231	I believe it is reasonable to achieving proper preparation for a person to be an effective CPA

Licensed CPA – 3 to 10 years – 1,170 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
232	I believe it is useful to have both CPA license qualifications - one for professionals with attest experience and another for those without attest experience.
233	I believe it should remain as a requirement.
234	I believe it should remain as it currently is.
235	I believe it to be a valuable requirement for certification. Without the attest experience, a candidate would not be well-equipped to perform attest services.
236	I believe it would be a mistake to remove this requirment. The only thing we as CPAs are licensed to do is attest. Why would you remove the requirment that future CPAs learn to perform the only function this board grants them?
237	I believe its a great requirement to learn and understand attestation work.
238	I believe it's adequately proportioned between all the attest experience required to obtain the CPA license.
239	I believe it's needed to sign attest reports
240	I believe it's vital to CPA profession because it requires CPA license candidate to obtain valuable experience that involves analysis of financial records, testing and documentation, and financial statement preparation. The attest experience helps with the other areas of accounting profession such as taxation.
241	I believe real life experience is very important in satisfying the attest experience requirement, however I feel the requirement may be a little too subjective since it is really up to the partner/firm to decide when the applicant has acquired the right amount of experience. In the past, 500 hours has been somewhat of a benchmark to determine when the applicant has had enough experience to warrant signing off on the requirement; but it doesn't mean that 500 hours is the right number to achieve before signing off on the requirement. A few years ago, planning was added to the requirements; and again this was a subjective requirement to be determined by the partner/firm tasked with signing off on the requirement. For some applicants, putting the sign-offs in the hands of the partner/firm can make it a little difficult to achieve the attest part of the license.
242	I believe that a "compilation report" should not be considered as an attest report.
243	I believe that a licensee should have a minimum of 2 years public accounting experience to be licensed.
244	I believe that any CPA signing off on attest work should have adequate training and experience. I do not think it should be necessary for a person signing off on attest work should have to gain the experience before initial licensure. Attest work, and tax work for that matter, should be optional designations that could be obtained at any renewal given work experience and appropriate CPE's hours.
245	I believe that attest experience requirements are necessary to ensure competency in audit/attest services. However, audit/attest experience is obtained through many varied practices and work assignments, some of which may not completely satisfy all the current experience requirements, yet increases the overall competency of the CPA. This results in the separate licensing designations, "G" and "A" under the current requirements, which may indicate that the "G" CPA is not fully competent as a licensed CPA. I think that a single license designation is adequate, but that there should be some specific requirements for signers of audit/attest reports.

Licensed CPA – 3 to 10 years – 1,170 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
246	I believe that attestation type work provides licensee's with a much broader look at company financials then simply doing direct work for clients. It allows the ability to have a high level understanding of financial statements. I do believe this experience can be achieved in other ways, would just be curious to know how that will be ensured if no requirement is expected.
247	I believe that having significant experience working in an audit/attest environment is an important part of being qualified to sign an opinion.
248	I believe that having the attest requirement to be a CPA is a must. The are tax professionals that have never performed attest work and I believe that they should have a rotation or background in attest services. / / I also believe there should be a "public accounting" requirement to become a CPA. Those that are currently in private practice have the ability to obtain a CPA with general accounting experience. I believe this degrades the CPA title because that person was never a "public" accountant. They are missing an intangible experience being a "public" auditor or tax professional and that comes across when they are hired. They don't understand materiality and risk like a public accountant would. There are many of us who obtained our license through public accounting that feel that we worked too hard and paid our dues to get to the same place as someone who took an easier route.
249	I believe that maintaining the 5500 hour requirement is crucial to ensure report signers have proper experience.
250	I believe that mandatory field attest experience is extremely valuable for creating well rounded and knowledgeable CPAs. I believe that we should not dilute our professional pool by allowing workarounds for attest experience.
251	I believe that setting high standards for the industry is important. It is important to recognize that it is becoming more and more difficult to practically get the attest hours required.
252	I believe that the 500 hour CBA requirement is insufficient time for an individual to gain the requisite skills to understand how to apply the audit standards in order to evaluate risks, and develop and implement an audit strategy that will result result in an audit performed in accordance with applicable audit standards. I believe such a requirement should be at least 1,000 hours.
253	I believe that the 500 hour minimum is truly a bare minimum and is only of value if an individual has covered most if not all areas of an audit. The firm I worked for when applying for my license required a minimum of 1,000 hours before they would sign off on any individual's application.
254	I believe that the 500 hours is an arbitrary and unneeded requirement. If you are in public practice, or an internal auditor, etc. and you have 2 years experience in general, as well as the required A&A CPE, that should be sufficient.
255	I believe that the 500 hours of attest experience is a reasonable time for a candidate to obtain the A license.
256	I believe that the 500 hours requirement is necessary to ensure that CPAs doing attest experience have the necessary experience.
257	I believe that the attest experience requirement is a key part of the CPA licensure process. The practical field experience in public accounting (auditing) is what provides the most effective training and knowledge transfer for new CPAs, in my opinion, more than the CPA exam itself. I firmly believe that the attest experience requirement should remain.

Licensed CPA – 3 to 10 years – 1,170 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
258	I believe that the attest experience requirement is an important part of the CBA licensing process. It defines our industry and separates CPA's from bookkeepers and tax preparers. Licensing should not be given without an attest requirement.
259	I believe that the attest experience requirement is essential to the license. Anyone can prepare a tax return, only a CPA can provide an opinion on the fair presentation of financial statements, which requires attest experience. I believe that removing the attest requirement will serve to "water down" the profession. We should work to continue to improve the public perception of the profession to keep the designation on par with Doctors, Lawyers and other professions.
260	I believe that the attest experience requirement is limiting several well qualified CPA's from being able to sign off on financial statements. Several CPA's in CA have plenty of experience working with and preparing financial statements. They simply have not had the opportunity to have their time signed off on by a public accounting firm.
261	I believe that the attest experience requirement is necessary to supplement the educational background and proficiency required to become a licensed CPA. If anything, I feel that the attest experience requirement should be increased - certainly not decreased.
262	I believe that the attest experience requirement is no longer necessary. The CPA examination is already proof that a CPA candidate is capable to conduct a proper audit, review, compilation or other attest function. Attest experience requirement is arbitrary, cumbersome and bureaucratic. Nowadays we use computer programming to conduct audit and accounting function. Attest experience is now out of date in today's commercial and accounting function.
263	I believe that the attest experience requirement is very beneficial if a licensed individual will be a signer on attest engagements. It is vital for an individual to have experience with a task in order to be comfortable that what they are signing is true and accurate. / / Regarding the 500 hours, I am not certain if this is or is not a reasonable amount of time to acquire the skills necessary to be comfortable to sign on attest engagements.
264	I believe that the attest hours requirement is ineffective as a way of guaranteeing audit quality. Just because you've had 3 months experience does not necessarily mean that you have experience doing it correctly. There are some practitioners with 25 hours experience with more knowledge of quality process than others with thousands of hours of experience. The profession would be better served by relying on results of the CPA exam and more rigorous CPE requirements for audit practitioners.
265	I believe that the attest requirement is fine the way that it currently is. I am not currently aware of any changes that I would support for implementation.
266	I believe that the current attest requirement should not be changed in order to best servce the public's interest.
267	I believe that the differentiation of Attest and Non-attest license is superfluous. A CPA is responsible and trained to offer services in which they are qualified for which should negate the additional need to create 2 types of licensure. In addition, clients often are confused by the categories which causes unnecessary additional work and scrutiny to the CPA profession. The CPA profession by nature should negate the additional need for this requirement. The fact that California has this type of system in my opinion is ridiculous and does not accomplish the purpose of the requirement.

Licensed CPA – 3 to 10 years – 1,170 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
268	i believe that the experience element is a vital part of the path to certification and this view is shared across most professions. No compelling reasons to water down the designation for the sake of headcount.
269	I believe that the minimum 500 hours is necessary to gain a minimal understanding of the attest requirements. Please keep this in effect.
270	I believe that the required number of attest hours should be increased in order to insure that CPA candidates have adequate experience and understanding prior to licensure.
271	I believe that the so called investigators who are suppose to handle complaints from the public hide behind a Calif law which is mean't to protect real police and actual investigators source of information. An experience I had with that department showed a lack of investigation and their demand to protect their wrongful decisions. This is a true lack of discipline on the part of the Calif Bar. They took the word of the individual, refused to accept the IRS' lawyer decision, said IRS didn't matter and said the Freedom of Information only pertains to federal cases. The case dealt with federal source documents supplied by IRS.
272	I believe that to be prepared to sign attest opinions, there should be a minimum of 1000 hours (essentially 6 months) of attest experience. I would actually prefer 2000 hours which is one year of attest experience.
273	I believe the 500 attest hours requirement is sufficient to attain the attest experience.
274	I believe the 500 hour experience requirement is insufficient. I feel that in order for an individual to gain sufficient experience to grant him/her the authority to place their name on a report and express an opinion on the reliability of the contents, more experience must be required. In order to protect the users of such information (investors, government, shareholders, business owners, etc.) sufficient experience and knowledge is imperative. And I feel 500 hours does not make a CPA qualified to meet the objective of attestation reporting, which is to express an opinion on the material reliance on statements and/or data.
275	I believe the 500 hour requirement is good, but that firms abuse the requirement to keep staff from leaving and perhaps even to hold down their rate of pay. A company I worked for fully admitted that I had over 500 hours of auditing experience at that particular firm, yet they wouldn't grant me the "A" license sign off only "G" unless I stayed on until I was a senior at the firm. I felt there was an abuse of substance over form. Additionally, I had to pass the CPA exam like everyone else including the 4.5-5 hour audit section. Also there are problems with transferring out of state or into our state for other state CPAs.
276	I believe the 500 hours requirement for attest experience is very essential in enabling an applicant to demonstrate the ability in understanding the requirments of planning and conducting financial statement audits and I think it goes without saying, absolutely essential attest services. I believe in addition to the 500 hours requirement, a minimum of two years experience in public accounting is also essential also. / /
277	I believe the 500 hours requirement is just fine, since it gives a graduate the field work experience, analytical and hands on experience to understand the importance of the job and what should be involved to complete the project.
278	I believe the attest experience is a burden and should be removed. This will attract more professionals to the profession. Most CPA firms work their employees like a dog since they know

Licensed CPA – 3 to 10 years – 1,170 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
	that the employees need attest experience so they have all the leverage they need. I wasn't hired by a CPA firm because English was my second language.
279	I believe the attest experience is a critical component of the CPA licensure. In addition to my CBA license, I hold active licenses in the states of VA and IN. I have been a licensed CPA since 2002. Although I do not currently provide audit/attest services to clients, I am still frequently asked by clients about my audit experiences. I believe it is a disservice to the public to provide CPA licensure to individuals who do not have a minimum experience providing attest services. Since most other states do require some experience, I do not believe the public understand the difference between an attest and a non-attest license. CA should require ALL candidates to obtain attest experience. Based on my experiences, 1,000 hours seems appropriate in order for individuals to develop the skillset expected by the public of CPAs.
280	I believe the attest experience is crucial. / / As I see it, the only reason to become a CPA is to be able to audit. I know that it also allows you to represent clients for the IRS and similar, but that would also be available as an enrolled agent. / / I am proud to be a CPA and proud of my work record as an auditor. Please keep the meaning behind being a CPA!
281	I believe the attest experience is important for a CPA who will sign financial statements. I am a CPA without the attest experience and work regularly with my attest CPA counterparts on our audit clients as a fraud specialist. I believe there is plenty of need for both attest and non-attest CPAs in the marketplace.
282	I believe the attest experience requirement can be difficult to obtain. It is sometimes abused by smaller firms in order to keep younger staff from leaving the company after they get their attest experience signed-off.
283	I believe the attest experience requirement for those candidates that wish to sign attest reports in the future should remain intact.
284	I believe the attest experience requirement is a valuable component to receiving the CPA license for those that are performing audits and attest engagements as well as those signing reports.
285	I believe the attest experience requirement is absolutely necessary for the CPA licensure. 500 hours is the minimum that should be required in order to obtain this form of license. If someone is able to sign off on attest engagements, the public should know that this CPA has at least the minimum requirements needed. If an applicant does not have the relevant experience and hours requirement, then they should not be granted this form of licensure.
286	I believe the attest experience requirement is adequate and reasonable.
287	I believe the attest experience requirement is an important part of being a CPA and should be kept.
288	I believe the attest experience requirement is important. It gives CPA candidates exposure to real world audit applications to complement their education.
289	I believe the attest experience requirement is theoretically valid, however the number of years of attest requirement does not provide sufficient protection for consumers. As it stands at this time, the attest experience requirement does not serve any purpose other than "check the box"
290	I believe the attest experience requirement keeps the "bar high" for those seeking to perform audits. Why would the client want anything less than a qualified and experienced CPA to perform an audit?

Licensed CPA – 3 to 10 years – 1,170 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
291	I believe the attest experience requirement needs to be higher. The current requirement is too easy to obtain and doesn't make the attest type that much different from the general type or make it valuable.
292	I believe the attest experience requirement of at least 2 years is still necessary.
293	I believe the attest experience requirement should be maintained for California CPA license candidates. The CPA profession remains one of the last that consumers can genuinely count on to provide impartial, experience-based opinions about the myriad of public companies in which they may invest. By eliminating the attest experience requirement we introduce doubt about the ability for California CPAs to confidently and knowledgeably provide this important service.
294	I believe the attest experience requirement should be maintained. The prestige of being a CPA is having the education requirements, attest experience, and passing the CPA test. If one of these requirements is removed, while other states maintain it, it would devalue the CA CPA designation.
295	I believe the attest experience should be at least 5 years. I also believe the requirement to obtain a CPA license should revert back to having to perform audit work.
296	I believe the attest experience should be waived.
297	I believe the attestation experience threshold should be increased. I think 3,000 hours would be sufficient.
298	I believe the CPA exam and the general experience requirement is more than enough for CPA's to perform attest engagements. /
299	I believe the current 500 hour experience threshold is appropriate for the attest designation.
300	I believe the current attest experience requirement is reasonable.
301	I believe the current attest experience requirement is the minimum acceptable experience necessary to adequately perform audits. My only suggestion to improve the quality of experience for new auditors would be to require audits to be performed for more than one CPA.
302	I believe the current attest experience requirement is too low. Only 500 hours of attest experience (just under 3 months of full-time employment) is not enough experience for someone starting out in the profession to qualify them to sign reports. Learning the attest function involves a significant amount of on-the-job training because, to a certain extent, professional judgment cannot be taught effectively in a classroom setting. Indeed, there are very few candidates for whom I could sign off using the current certificate of attest experience after only 500 hours of experience because of the fact that the signer of the certificate must also attest to the fact that the person is ready to do an audit without much supervision. Although this requirement is more relevant, having a 500-hour minimum may set up false expectations among applicants and misunderstandings as applicants may expect to receive their certificate after 500 hours and be disappointed.
303	I believe the current attest experience requirements are adequate and should remain in place.
304	I believe the current experience requirements are appropriate and generally consistent with other state boards of accountancy. I do not believe major changes are needed.
305	I believe the current hour requirement is satisfactory.
306	I believe the current methodology of obtaining a Form E from the Public Accounting employer, places all the power in their hands and is mildly exploitative. A simple letter indicating the total

Licensed CPA – 3 to 10 years – 1,170 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
	hours spent and if any in charge experience is required, should be enough. Of course Attest CPE and experience is required to get the Attest license, but given that can also be obtained by doing Internal Audit/SOX, etc.
307	I believe the current required attest hours experience is unnecessary, and should be eliminated. A licensed CPA should have the authorization to sign reports on attest engagements, without the additional hours experience requirement.
308	I believe the current requirement is adequate.
309	I believe the current requirement is appropriate.
310	I believe the current requirements are fine.
311	I believe the current requirements are reasonable. / / Although licensed in California for only about 6 years, I was previously licensed in [redacted] since 1999 and have seen how licensing in [redacted] is similar to our non-attest license requirements in California, except it is good for attestation services even though somebody may have never provided attestation services. I would not recommend this approach as I believe proven experience is a necessity to fully understanding the attestation process. /
312	I believe the current requirements work good.
313	I believe the experience gives the CPA licensee the ability to see different business situations and add value to the clients/employers they serve in the future.
314	I believe the experience requirement is good as it stands now - long enough to allow someone to get the proper experience before having the ability to sign off on reports, but also a reasonable amount of hours such that someone can complete it within 1-2 years without problem.
315	I believe the experience requirement is important to maintaining a level of quality for those CPAs desiring to provide attestation services.
316	I believe the experience requirement is necessary to ensure understanding of the expectations. I would like to see the number of hours increased to improve competency.
317	I believe the experience should be between 2,000 to 4,000 hours under a licensed CPA
318	I believe the hours are excessive. Most likely most CPAs do not do their own hours and have a staff sit for the CPEs. I think reducing the hours will actually make CPEs do their own education. / / Reduction to 20 hours a year is more appropriate, I believe because most CPAs do not want to attend and spend that much time revisiting knowledge that they know or it does not take that much time to learn updates in our field.
319	I believe the requirement should be expanded as it seems to be easily attained and other licensees easily sign off on others.
320	I believe the requirement should be increased to better serve the image and practice of public accounting.
321	I believe the requirement should remain as is.
322	I believe there is disparity in practice about what meeting the requirement actually means. I think the nature of the work needs to be more closely monitored. I also know that the larger firms will not submit their employees for the attest license with out a minimum of 3 years of experience as they do not believe they have the appropriate experience yet. So the 500 hours has a very wide disparity of who is being licensed under it.
323	I believe there should be alternative modes to licensure for non-audit professionals

Licensed CPA – 3 to 10 years – 1,170 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
324	I believe we should keep the attest experience requirement. The general CPA license is easy to obtain and we are not sending the public the right message if it appears that all CPA holders can sign audit/attest reports even though they have limited experience. If anything, I believe it should be more difficult to obtain the required attest experience and that it should generally be available only to managers and above.
325	I cannot sign attest reports based on the type of my CPA license.
326	I chose not to do the attest requirement
327	I chose not to go for the attest license because I had no interest in audting.
328	I chose to get a CPA without attest experience so i really cannot comment.
329	I conform to the attest experience requirement. Public accounting is a highly specialized field and thus, the licensee should have demonstrate the ability to plan and conduct a financial audit and to perform other attest services with minimum supervision.
330	I currently hold a non-attest license and do not plan on obtaining an attest license.
331	I currently work in industry but I have obtained the necessary attest experience under the old pathway. I believe that to sign attest reports that required audit hours are necessary. The CPA license was always intended for purposes of opining on financial statements. The public perception of a CPA has expanded the meaning of the license to expanded qualifications in other areas (tax, financial management). Public perception even attributes expertise of CPA's to advise in areas overlapping Series 7 licensure of which I've seen from real experience. CPA's have been branded as the experts of anything touching the word financial. While we may reap benefits from perception, the core purpose from the license has expanded and the qualification for licensure has followed suit (i.e more educational hours and less attest hours). I believe this direction further dilutes the importance of attest hours. Although I was only in public accounting practice for two years, real world experience of attest hours provides a more solid education than 30 extra hours in a classroom with subjects not focused in the financial area. I'm a little more concerned to see attest hours being further devalued.
332	I currently work in private industry and do not perform attest services.
333	I decided to go with the General License due to the amount of information required to be gathered for the attest experience. I technically probably had enough attest experience to qualify though.
334	I definitely think that a CPA requires attest experience. The general public expects a certain level of experience from a CPA and that includes experience in attest.
335	I did not achieve the attest experience and received my CPA through the alternative path of work in public companies. Therefore I cannot attest. And I have no opinion regarding attestation.
336	I did not complete the attest experience portion because the minimum requirement of 500 hours was too much of a commitment when I was unsure of ever needing to obtain that type of licensure.
337	I did not complete the attest experience requirement because I received by CPA while at the [redacted]. While I would have liked to have received an "A" license, I would not have felt comfortable signing attest reports if I had not had the 500 hours requirement, so I was fine with it.
338	I did not complete the attest requirement

Licensed CPA – 3 to 10 years – 1,170 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
339	I did not complete the attest requirement as I did tax work in the last 8 years.
340	I did not complete the hours required for the attest experience requirement once they changed the requirement that it was no longer required for licensure. The attest experience does not benefit me or is it necessary for me as a professional.
341	I did not do the attest hours
342	I did not fulfill the attest requirement and have a general license. I don't have much to share regarding attestation.
343	I did not have attest experience as part of my license. My firm does not do audits and does 2 reviews per year. Being able to be a CPA without attest experience has been very beneficial as attest experience would have been useless in my postition and career thus far.
344	I did not have attest experience. Would not recommend for those in which it is not necessary.
345	I did not pursue a license with attest qualifications as I practice exclusively in tax.
346	I did not pursue the attest licensure. I did not have the experience required to apply for the attest licensure.
347	I did not pursue this function as I work for the federal government and it would not benefit me in my position.
348	I did not work in attest and don't have the qualification. It was good that there is now the tax only track in that I would not be CPA without it. However, there have been instances where it would have been nice to have had to work at one of the agencies doing audit to have that experience.
349	I did the G track so I didn't have to meet the attest requirement
350	I didn't get the attest designation as I never plan to sign audit reports. I don't think most people do, so it seems rather irrelevant. A consumer doesn't understand the difference anyway. And I don't think 2 years experience qualifies a CPA to sign audit reports anyhow. I think the "G" just makes it seem like a lesser designation, but is meaningless to a consumer, and to most CPA's as it doesn't really mean you're "qualified" to do anything more than any other CPA.
351	I didn't go through that part.
352	I didn't have the attest experience.
353	I do not agree that CA Board of Accountancy requires the 500 hrs attest experience. Many other states do not have such requirement. CA has impeded many other competent CPAs (who do not have the 500 hrs attest experience) to provide high level customer services to the society. In the other way, some CPAs who obtained the 500 hrs attest experience cannot provide a high quality work.
354	I do not agree with the attest experience. We as CPAs are subject to peer review and CPE requirements. Most other states do not have the same requirement, meaning that if I took the CPA exam in Arizona I would not have to get 500 to sign and audit report. This is putting California CPAs at a competitive disadvantage.
355	I do not agree with the change. This will add more burden to the qualifying and renewal process resulting in added cost and time.
356	I do not attest audited financial statements. I have a G license as a CPA.
357	I do not believe that ANY of the requirements for CPA Licensure should be reduced, including the Attestation experience. If anything, CPA Licensure requirements should be increased.

Licensed CPA – 3 to 10 years – 1,170 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
358	I do not believe that the attest experience should be a requirement for the CPA. There are other positions within Accounting that provide similar experience and should be considered.
359	I do not believe the requirement should be lowered.
360	I do not do any any audits, compitaltion. My main work after receiving my CPA license has been tax work. Therefore I do not have a particular view on this matter.
361	I do not feel that it is necessary.
362	I do not feel that the attest experience requirement is necessary. I think working under cpa's for 2-4 years doing any accounting related work is sufficient experience.
363	I do not feel the current requirement to fulfill a certain number of hours and to be able to plan and supervise an audit appropriately protect the consumers interest nor appropriately reflect a CPA's ability to sign an attest report. / / To better protect a users interest I personally feel there should be a standardized measurement ie a test or other evaluation from an independent third party and less reliance on internal sign-off by a CPAs supervisor.
364	I do not find it particularly useful
365	I do not have a CPA license with the attest experience. I have the CPA certificate that does not allow attestation. / / It would be nice if there will be a separate route for CPAs like me who did not get the chance to work in public accounting to get the CPA license with attest, like maybe a registered field of study requirement.
366	I do not have an attest license.
367	I do not have an opinion on the attest experience requirement. I have not practiced as an auditor.
368	I do not have any
369	I do not have any attest experience. I do not have the full license.
370	I do not have any comments
371	I do not have any current complaints about the attest requirement.
372	I do not have attest experience and am not sure that it should be required to get certified as a CPA
373	I do not have attest experience requirement experience. But 500 hours requirement is too much and 250 hours may be enough.
374	I do not have attest experience.
375	I do not have attest experience.
376	I do not have attest experience.
377	I do not have it so do not know much about it.
378	I do not have my attest experience as it is more difficult to achieve in a government setting.
379	I do not have the attest designation. I transitioned to accounting from another profession in my 40's. To obtain my CPA work experience, I worked with a CPA who did not do attest work. As a middle aged professional person it was very difficult to find anyone who was willing to take me on to provide the attest work experience. I am very grateful that I was able to become licensed without the attest designation. This has enabled me to perform the non-attest functions of a CPA (mostly tax prep) and have a quality career.
380	I do not have the attest license, and I do not have any comments on the matter.
381	I do not know of any changes

Licensed CPA – 3 to 10 years – 1,170 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
382	I do not know what the attest experience requirement is. I was licensed without attest experience.
383	I do not like it. CPA's are becoming very specialized. I don't see why I need to complete 500 hours of audit work in order to do attest work.
384	I do not participate in attest activities.
385	I do not perform any audit work. My practice consists of tax return compliance and consulting.
386	I do not provide attest services so I do not have experience regarding the requirement.
387	I do not think a general or one category attest function is beneficial to the consumer. This is given the fact that audit and accounting industry continues to struggle with deficient audits of employee benefit plans and broker-dealers. I have come across numerous instances of non-compliance professional standards done by sole practitioners or small firms. I believe that this is bound to increase the risk to the public. I feel California has always been a standard setter when it comes to accounting regulation and that allowing general designation holders the ability to perform the attest function will be a detriment and a step back to the field as a whole.
388	I do not think it is necessary to have two different licence requirements. Attest experience should not be a requirement to practice auditing. All CPA licensee has to pass an audit portion of the test which should suffice to practice audit if any CPA chooses to do so.
389	I do not think the attest requirements should be reduced in any way.
390	I do not think this requirement adds any value.
391	I don't agree with the practice. My company made it difficult to get the signed hours in order to entice you to stay longer by requiring that you must work on certain parts of the job such as financial reporting in order for your hours to qualify. This practice differed by office in my company. Also getting all the necessary signatures is time consuming.
392	I don't believe it's worthwhile. By and large other states don't have a similar requirement and they don't seem to have problems.
393	I don't currently see any issues regarding the 500 hour attest experience requirement.
394	I don't do any attest work.
395	I don't feel it's necessary, many CPAs practice only in the areas such as consulting, taxation and bookkeeping. Attest experience should only be required for those who practice audit.
396	I dont have an attest experience. I have general CPA license. I have been working in private company sectors. It's kind of hard to get attest experience unless you work in accounting firms
397	I don't have an attest license. As a user of audit firms I believe the more hours the CPAs working on an attest engagement have the better. We rely heavily on licensed firms and individuals to help the steer us in the right direction and to keep on top of all items that are relevant. 500 hours only equates 62 and half work days (assuming an 8 hour work day) and can fly by quickly on a busy engagement. It takes a lot longer to pass the exams to get a non attest license. I think the requirement should be at least 6 months and have more specificity on what types of hours they are required to have.
398	I don't have attest certification. I was unable to find an attest CPA who would provide the audit experience and sign for it. So I got general certification.
399	I don't have attest experience and don't need the attest continue education.

Licensed CPA – 3 to 10 years – 1,170 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
400	I don't have attest experience because I was a tax accountant in public accounting after obtaining the license. After that, I work as a general accountant in an software company, so no attest experience from that either.
401	I don't have attest experience but have found my other corporate accounting, [redacted] auditing, and consulting experience to be broad-based enough to allow me to be successful as a corporate accounting professional and consultant in public and private companies, from small to large, and multiple industries. However, I feel the attest experience and/or public accounting for Big 4, would have been beneficial if I had stayed in a large public company and/or worked for a CPA firm.
402	I don't have my attest certification even tough I worked in audit for 3 years. I started working at a smaller firm, where I did mostly reviews and compilations. Now a days, banks are satisfied with just reviews and compilations, which our clients were happy with because they did not have to pay for audits. So it was hard to get the attest hours. Also, some of the larger firms do not offer attest hour programs for their tax departments.
403	I don't have the experience under the license I currently have. I'm not aware of any requirements of switching from a non-attest to attest license. Can more documentation or information be put up on the website?
404	I don't hold an attest license because I don't practice public accounting. However, I did accumulate the educational units needed to apply for the attest license.
405	I don't know if it makes much difference. Much of satisfying it seems to have been kids following checklists with experienced CPAs doing the heavy lifting. Because of the nature of attest and the limiting of the market for such services, many who come up in local firms can not satisfy these requirements although they can be as or more competent than those that have in large firms.
406	I don't participate in any audits or sign audit reports. As long as CA allows CPAs without any audit experience to practice tax and other non-audit functions, I have no opinion on the attest experience requirement.
407	I don't recall what the required hours was 9 years ago when I applied for my license. 500? I've always thought it a bit odd that CPA candidates who will be doing nothing but tax must have a certain amount of attest hours.
408	I don't see a reason to change the requirement.
409	I don't see any change necessary. Some CPA firms do not provide attest experiences so it is not fair for those candidates not getting certified because they don't have attest experience.
410	I don't think attest experience requirement is required. Most of the CPA function is in different field than Audit. Create two requirements for CPA is out of date.
411	I don't think attest experience should be a requirement. Not all accounting jobs are related to audit. This singles out corporate accounting individuals.
412	I don't think attest specific experience requirements are relevant to today's CPAs. Attest related work is at most 3-5% of my annual work.
413	I don't think it is necessary.

Licensed CPA – 3 to 10 years – 1,170 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
414	I don't think it should be required. We have two classes of licenses which creates problems for state reciprocity. Many CPA's would have to take career detours just to get the required experience that isn't relevant for their long-term goals.
415	I don't think it's necessary
416	I don't think it's necessary for the following reasons: / 1) CPA's are prohibited from engaging a client for work in which they are not competent. / 2) Attest CPA's have no limits on performing tax work. Why the difference? / 3) Most small business CPA's who would engage in attest work, generally would only offer those services to small business clients, not large multi-state, multi-national clients with complex audit issues.
417	I don't think it's necessary to have attest experience if you no longer work in the field.
418	I don't think that it should be required.
419	I don't think that the 500 hour experience is needed as long as you have been in practice as a CPA. Besides, the peer review is there to keep us in line with the proper ways of doing compilation, attest, review or audit engagements.
420	I don't think the attest experience requirement is necessary to gain a license. To pass the CPA test is proof enough of their competence. If they practice public accounting and provide attest services under the California CPA license, then they will be required to submit to a peer review annually. If the peer review demonstrates deficiencies, then they will be required to correct these errors. Should they continue to demonstrate deficiencies in subsequent peer reviews, then they may need to submit to semi-annual peer reviews or possibly seek training from an established CPA. In summary, the combination of the CPA exam passage and the peer review requirement is sufficient to ensure acceptable attest work under the California license.
421	I dont think the requirement is necessary.
422	I don't think there should be an attest experience requirement. There should be a single license granted upon passing the CPA exam.
423	I don't work on attention projects.
424	I favor elimination of attest experience requirement and the two levels of licences.
425	I feel an experience requirement is necessary to provide an aspiring CPA the judgment necessary to provide a competent service. For what is the attest function but supporting a conclusion based in imperfect or limited information. In the absence of experience, effectively determining risk is not realistic.
426	I feel as long as we satisfy years of working experience the CPA license should be granted. To require for attest experience is not necessary.
427	I feel having attest experience is vital to learning and preparing for the responsibility to sign attest reports. I feel that having a group/status of CPAs who have not attained the attest responsibility but still have strong accounting knowledge, skill, and experience is appropriate, but in order to sign audit reports, etc., I feel there should be years of experience specific to working within an attestation role.
428	I feel it is adequate.
429	I feel it is necessary and crucial to becoming a full rounded public accountant.
430	I feel like 500 hours is sufficient, so long as it spread between multiple categories, and heavily weighted towards the supervision of an attest engagement. The most important quality, in my

Licensed CPA – 3 to 10 years – 1,170 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
	opinion, is attesting in a supervisory role. If you have to review and teach attest work, then you are more likely to grasp the concepts.
431	I feel that it is great to get experience in all aspects of accounting. It's tough to do the attest work when you are straight tax, but great to get to know both sides.
432	I feel that the attest exeperience requirement is adequate and necessary.
433	I feel that the attest experience requirement is very important. The depth and breadth of knowledge gained from attest experience is invaluable. A CPA without attest experience seems like an oxymoron to me. What do they need the CPA for then?
434	I feel that the attest experience requirement of 500 hours is a fair requirement.
435	I feel that the current format of having a general CPA license and a separate designation for attest certification is fine. However, the amount of attest experience hours currently needed isn't near enough time for a person to gain the experience necessary to be qualified to be responsible for an attest engagement. / / I think a requirement along the lines of 4 years with more than 500 hours each year to be more appropriate.
436	I feel the 500 attest hours is appropriate.
437	I feel the 500 hr requirement is still fair
438	I feel the attest experience is an important part of the CPA licensing requirement. Starting out on the licensing process I felt that 500 hours was a lot of hours to require, but having gone through the training process, I feel that 500 hours may not be enough attest experience for candidates to confidently sign audit reports with competence. It takes quite a bit of knowledge and experience for one to plane, execute, review, and sign an audit report. A large part of this process cannot be prepared by classroom instructions and can only be gained through experience.
439	I feel the attest experience requirement should not be reduced/shortened -- it's critical to producing CPAs who are competent at understanding their clients' financial statements and control environment.
440	I feel the current requirement for the attest experience requirement is too difficult on CPA's in public practice but working for smaller firms. I have been a licensed CPA for 14 years, and hold licenses from 2 states. I got licensed in the State of [redacted] in 2001 and the State of California in 2011 but have always worked in firms where I was a partner with another CPA, hence was not exposed to Audit function available at larger Public Accounting firms. / From a practical point of view, such small firms CPA’s are engaged in preparing tax returns or straightening out client books and will very seldom have the opportunity to complete the 500 hour requirement because they are not exposed to that particular type of client. / The current requirement only suits candidates, who straight out of college end up working for a large CPA firm and get a chance to acquire the 500 hour requirement early in their career. Not all CPA's are fortunate enough to start their career with big CPA firms. For such CPA's who may have acquired the license at a later stage in their lives, it is virtually impossible for them to gain the required experience. . In such cases it is a catch-22 situation whereby it acts as requirement that cannot be met until a prerequisite requirement is met, however, the prerequisite cannot be obtained until the original requirement is met. / There has got to be a way out of this predicament and I feel Continuing Professional Education is the right answer. The Board of Accountancy should re-visit the requirement and allow experienced CPA's to take enough Continuing Professional Education

Licensed CPA – 3 to 10 years – 1,170 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
	classes to fulfill any learning deficiencies such CPA's may have in this regard. / Not having the attest function causes dissatisfaction and a feeling of being a second class citizen, which I feel is an undue hardship after having worked so hard to obtain and maintain the CPA credential and license. /
441	I feel the experience requirement should stay, not having adequate experience will lead to more incorrect reports. There is too much at stake with the users of reports to lessen experience requirements. Keeping the CPA designation a high standard should be important and 500 hours is not a significant barrier to entry for a new licensee after college and related testing.
442	I feel there is a practical aspect of attest experience that is invaluable to the ability to properly understand the true scope and limitations when performing the attest function. Accounting systems and records are never as perfect in the real world. Accounting staff are never as well trained in the real world.
443	I feel there should be another path for CPA's to bypass the attest experience requirement. For example, I have two years compliance audit expereince which does not count, but seven years working with financial statment auditors. I am too far along in my career to step back into an audit role to gain the attest experience needed to fullfill the attest requirements.
444	I find it completely and utterly ridiculous that the Board has two difference licenses. This is causing a lot of confusion among the public. We are subject to peer review and as such we are reported to CBA for performing sub-standard work.
445	I find the attest experience requirement very valuable. I learned a huge amount. I felt that I would not have received such a diverse experience in my first 2 years working in public accounting had it not been for the requirement. Firms have incentive to keep staff accountants working in one area in one industry. The experience requirement forces them to give staff a more well-rounded experience and expose them to all areas of attestation. / / I did have a bad experience though. I received most of my attest hours at [redacted] and them moved to [redacted]. When I left [redacted], they were bitter about me quitting and going to a competitor and refused to sign off on my hours. I had a 2-year-long dispute with the partner in charge of signing the form where he simply didn't return calls and refused to sign. / / There should be some protection for candidates. Accounting firms should not be able to use the attestation requirement as a weapon against their staff accountants. I've heard other stories about firms using the experience requirement to keep staff accountants from getting raises and promotions. For instance, they have a rule where you can't get promoted until you're licensed. So they refuse to assign you to certain hours to prevent you from getting licensed, thereby keeping you at staff wages for a longer period of time. / / In summary, I think it's a great requirement but the firms have too much control and the candidate isn't empowered enough.
446	I find the current attest experience requirements to be a benefit to the profession that ensures new licensees are adequately trained in all aspects of conducting an audit.
447	I first obtained my CPA using form G. 2 months later, I successfully obtained my "real" CPA, i.e. attest. Attest experience should be required to obtain a CPA.
448	I focus on tax work, and work at a large firm. I have many CPE taken in course of a year via work but does not meet attest education requirement. i did have CPA and experience years ago when first got license in NJ. It is a bit frustrating not to have limited cpa but my circumstances are such that the extra time and expense etc do not seem to be worth it.

Licensed CPA – 3 to 10 years – 1,170 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
449	I followed [redacted]s' requirements to get them signed. I think they had their own standards to not just meet CBA's requirements. I think the CBA should provide more guidance on that, so it'll be a more uniform standard.
450	I found it frustrating that I had to wait to get licensed.
451	I found the attest experience to be instrumental in my understanding of all aspects of accounting. Studying for the CPA exam seemed more like memorizing questions more than applying knowledge learned in college. It wasn't until I was working on audits did it all come together for me.
452	I found the process relatively easy and painless.
453	I generally believe some experience should be required to be licensed. Unfortunately the trend over the US has been to reduce that time requirement. In light of that I believe the requirement should be in a reasonable range of that required by other states nationally.
454	I got a general license with no attest experience.
455	I got a limited license because it was going to be so hard to prove the attest experience I had back in the 1980s in Massachusetts, where I was originally licensed.
456	I had been certified for 15 yrs with State of [redacted] where does not required attest experience requirement and moved to California and certified with California for non attesting service. / I have no intention of providing attesting service, so I am against for the attest experience requirement for especially for CPA including myself who have been certified without the attest experience requirement. However, my suggestion in lieu of the experience requirement that 20 hours accounting and auditing CPE should be requirement for all CPA.
457	I had passed the CPA exam back in [redacted] but only had ~125 audit hours as I was a tax specialist. I was not able to become licensed until the non-attest alternative became available to me in 2008.
458	I had several years of experience when I passed the exam and became licensed, so I was not really concerned with the attest experience requirement.
459	I had the required 500 hours experience for attest. I signed off 2 audits as audit manager. I had to move out of state at a time not convenient for my boss, he choose to check "no" on 2 boxes on my application as retaliation. I protested with the CBA but never received my license for years. I am an old woman now and did finally get the license without attest a huge disappoint for all my hard work and a major blow to my salary, and now to my $724 a month Social Security!
460	I had very little audit experience when I applied for my initial CPA license. I was audited by the CBA and was asked questions about my auditing. It went well and I received my CPA. My work consisted mostly of completing reviews and compilations. I think I was adequately prepared with the attest experience I had. I believe the requirement is fair and should continue to apply. Even doing tax or working in industry, it is important to understand attest.
461	I have a CA CPA but don't have an "A" designation.
462	I have a general CPA license and did not do the attest experience. Personally, I think all the experience requirements are too low. You can get a CPA license with very little experience and it does not mean you are a good accountant. I think the experience requirements for both audit and tax should be lengthened considerably.
463	I have a general license and don't have any intention to do attestation.

Licensed CPA – 3 to 10 years – 1,170 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
464	I have a general license and not required to have any attest experience.
465	I have a general license. I have my attest information registered with the Board. However, I have not scheduled a review time. I may never do this as I am now retired. However, I can say this with much experience from the [redacted] Office, having logged at least 1,000 hours to meet the attest requirements. Experience is absolutely the best requirement before being allowed to sign off on audit reports. Even with all the experience I gained, I do not feel that I would be qualified to sign off on audit reports. The responsibilities are enormous and the rules are continuously changing, becoming ever more complicated.
466	I have a license without the attest portion.
467	I have a non-attest license so I do not have an opinion of the attest experience requirement.
468	I have a non-attest license, as my employer at the time would not sign off on my meeting the attest experience requirement until I had met their internal requirement that was twice the number of hours the California Board of Accountancy required. As I was a tax staff and didn't have a lot of availability for audits, I realized that although I meet the CBA's requirement it was not going to be practical for me to meet my firm's requirement. As I knew I would only practice in the tax world and would never feel comfortable signing an attest engagement, I resolved to obtain a non-attest license.
469	I have a non-attest license.
470	I have almost 4 years of attest working experience auditing various cities, special districts and non-profit organizations with the CPA firm in Riverside.
471	I have always believe that the requirement is excessive and/or should have alternative methods of meeting it.
472	I have been licensed by the California Board of accountancy (experience A) after moving to California, approximately eight years ago. Previously I was licensed for many years in a different state and performed many audits. The previous state I lived in did not require a level of experience to obtain the CPA certification. It was very difficult to have my audit experience transferred, as my hours weren't collected, maintained, and retained in the format required by California. / / I think the California Board of accountancy should eliminate the experience requirement for attest experience. In auditing standards, a level of sufficient expertise is required to supervise the audit, however that specific level is not defined by number of hours of experience. Therefore this level of experience is defined in our standards. I don't think that certification of a specific number of hours makes one capable of performing any audit, it should be up to the auditors judgment and experience with a particular type of audit. An amount of 500 hours and the opinion of a supervisor that you met certain criteria, doesn't mean you have a sufficient level of experience to perform any audit. Instead it just places that supervisor in an inappropriate position of vouching for someone's experience, and potentially subject to future litigation if something goes wrong. Leave the experience up to the auditor's judgment, not some other arbitrary number and another's opinion.
473	I have been unemployed for the past 2 years and have not had attest experience during this time.
474	I have currently work for a Big 4 accounting firm and have for the past 7+ years.

Licensed CPA – 3 to 10 years – 1,170 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
475	I have done a large volume of compilations. I am having a hard time to get the attest experience in order for me to continue. Complaints from the boss was that the insurance is too high to have reviews and audits with the CPA firm.
476	I have enough experience, but I have not submitted my forms because the process seems so arduous. My previous employer said that they would have a difficult time filling out the paper work for me and figuring out all the hours I worked. I believe you need the attest requirement to be able to sign off on financials and because I'm not sure I will be doing that, I decided not to do this. / /
477	I have experience only on review engagements for some years, because I was employed for a small accounting office and I didn't have any opportunity for audit engagement. Even though I had some good experience on attest services, I couldn't apply for "E" license due to lack of experience on Auditing.
478	I have general and not an attest certification and think you would need to ask those with attest certification.
479	I have general experience only
480	I have had a CPA license in the following states: [redacted]. I do not recall that I had to have attest experience to gain a license in any of these states.
481	I have had a difficult time acquiring the attest hours and am not sure how I can ever realistically attain the experience.
482	I have learned a lot regarding the attestation service while I have been engaged in the attestation service
483	I have limited attest experience from early in my career.
484	I have more than the 500 hours of attest experience, but did not have the documentation that the Qualifications Committee wanted to see. My experience was with a CPA firm and, later, with [redacted] a U.S. Government agency. I would like to receive my level of my CPA license that indicates that I have the required attest experience. I worked for a CPA firm starting after my graduation with a B.S. degree in Business Administration, [redacted]. Later, I passed the CPA examination in [redacted].
485	I have my CPA but at this time am not authorized to attest.
486	I have never been audited, but I heard if you are audited regarding you CPE, you have to provide the actual documents you received for the CPE class in addition to the certificate, is that true? If it is, I'm not sure that is realistic for us to keep that.
487	I have no attest experience. I am a revenue agent working for the [redacted]
488	I have no comments.
489	I have no concerns with the current requirement.
490	I have no issue with the attest experience requirement as currently administered.
491	I have no issue with the attest experience requirement.
492	I have no issue with the current requirements.
493	I have no problem with the current requirement.
494	I have no specific comments on the current attest experience requirement.
495	I have not been involved in the attest(audit) activities. / Yet, I was informed that I have been selected as one of participants.

Licensed CPA – 3 to 10 years – 1,170 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
496	I have not completed the attest experience requirement
497	I have not completed the attest experience requirement.
498	i have not done any because I am full up with tax work and would have to take pay cut to do staff level attest work sufficient to qualify
499	I have not had any direct experience with this requirement. I had worked in public accounting in [redacted] performing tax and compilation services, so I did not have any attest experience. I now work in industry with no plans to return to public accounting, so there does not seem to be a need for me to pursue the attest experience.
500	I have not met the Attest experience requirement. I understand there is a need to require hours to certify someone for Attest engagements, however I am not sure if the current Attest experience requirement is meeting that need, since I do not perform Attest engagements.
501	I have not met the attest experience requirement. My current employment in governmental audit does not conduct reviews that meet the independence requirements for obtaining attest experience. I would like to get the attest experience requirement. Previously a company or government agency could loan staff to their auditor without impairing independence. My understanding is that this is no longer allowed. Allowing for this experience would help more CPAs obtain attest experience.
502	I HAVE NOT PERFORMED ANY ATTEST EXPERIENCES SINCE I HAVE GOT LICENSES.
503	I have not, nor do I plan to attest to any Financial Statements. My work is limited to Income Tax.
504	I have nothing note worthy to report. The process was acceptable.
505	I have observed over the years that the experience requirement in general, and the attest experience requirement in particular, can be arbitrary and capricious. An employer can have two employees that are similar, yet the employer likes one and dislikes the other. That employer will sometimes sign off the one they like, and refuse to sign off the one that he or she dislikes, even though their experience may be similar. That one element is almost unique to the CPA license compared to other processional licenses. .Airplane pilots can get experience to meet some of their licensing through simulation. Flying an airplane can be more dangerous to the public than a CPA signing an audit. Maybe some form of simulated experience, judged by someone impartial, along with extra education and examination, could be used as a substitute for employer experience.
506	I have obtained the attest experience however I do not utilize it in daily practice.
507	I have only provided attest services as a tax specialist.
508	I have over 40 years of experience in corporate accounting. I personally don't think I have enough experience in audit planning, implementation or review to be qualified to attest to an audit.
509	I have over 700 hours of attestation service, I have run my own audit engagement. However, because my hours are spread out over a couple of CPA firms, I couldn't get the required people to sign off. I am now a CPA in the State of [redacted], where my license transferred easily, and they do not have any distinction between classifications like California. My [redacted] license has no limitations. / / My main question, Is the hours requirement necessary? The only people that are going to be signing off on an attest engagement report is a partner in a firm. Odds are they are qualified. Not to mention any issues in qualification would/should be caught in the peer

Licensed CPA – 3 to 10 years – 1,170 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
	review process. / / My opinion is that the attestation requirement is unneccesary. For the record, I do plan on keeping my California CPA license active.
510	I have over thousands of attest hours experience in a foreign country ([redacted]) about 20 years ago. I was not able to use these attest hours in my California license application because the audit partners I worked with had retired and I have already moved to the US. Therefore, I applied for a G license. With a G license, it does not mean that I did not work any attest hour nor does it mean that I do not have any attest experience. Honestly, being an accountant working in the Accounting and Finance field for nearly 30 years in both the foreign country and in the US, the experience I gained from working in various industries and from interacting with many internal and external auditors, it does not only expand my attest experience, but also gives me more insight as how an exemplary attest work should be done as I dealt with both excellent and average auditors and audit partners. I honestly do not believe just by having 500 attest hours will make you a good attest accountant and therefore should be put in a separate category of License (A License). Experience and continuing education play a big part in molding a good, professional and ethical accountant. Separate category of license (A and G licenses) gives the public a false image that one is better than the other.
511	I have the General CPA license, so I wasn't required to complete the attest requirements.
512	I have way more hours of experience than necessary but because my six years of attest is too long ago, someone with a summer internship can get a license while I can't.
513	I have worked for publicly traded companies in the area of SEC reporting for most of my career. My CPA credential is an important validation of my technical competency in the area of accounting. In addition, the high ethical value of being a licensed CPA conveys trustworthiness to employers and peers. However, none of the attest experience is relevant and applicable to the accounting operations in the corporate world as majority of an enterprise's accounting and financial operations has absolutely nothing to do with auditing. As such, I fail to understand why attest experience is a requirement for CPA licensing in California.
514	I hold a license that doesn't allow me to sign reports or attest engagements (G)
515	I hope we can strive for consistancy of CPA performance. Therefore, I would recommend attestation experient requirement to be a combination of / 1. Client attesting to the work the CPA performed (Experience working with Clients) 50% weighted / 2. Attending board approved in person training programs sessions 50% weighted / / /
516	I just sort of got it from working in audit long enough. Then there was a bunch of paperwork that was kind of annoying but not too bad.
517	I like that it is a separate requirement and that the license can be obtained w/o attest experience fro those that practice without attesting.
518	I like that there is an option to get a CPA license without the 500 attest hours requirement. I did not apply for a licence with the attest experience requirement, even though I had 500 attest hours. However, there was some confusion as to whether the hours had to be in specific areas. As I do not plan to sign off on attest engagements, it did not seem worth it to try to prove that I had the required hours, as there seemed to be unnecessary hoops to jump through.
519	I like the 500 hour requirement. At this time, I can't think of any constructive ideas on potential changes.

Licensed CPA – 3 to 10 years – 1,170 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
520	I love having 2 options/licenses and not being required to gain attest experience for tax professionals that don't want or need an attest licensure.
521	I love having an option to not have the attest experience. This isn't something I need in my field of practice and do not want to be required to gain the hours or maintain the CPE requirements.
522	I met the 500 hour requirement working at one of the big four firms. However, I believe that there should be test to show that a person truly understands how to perform attestations in addition to the experience to ensure they grasped what they did while gaining the experience.
523	I never got attest experience, so I cannot comment on this requirement.
524	I only have general experience, and I believe I am more than capable of acting as an accountant either public or private industry
525	I opted not to get the attest experience requirement since I do not need it as a practitioner. However, the CPE requirement for those of us with non-attest license who serve attest clients is draconian. Hard for a tax person that works on income tax provisions to meet the 23 hours of audit CPE.
526	I personally believe it's unnecessary
527	I personally believe that the 500 hours of attest experience requirement is too burdensome for the applicant. The educational preparation, the CPA review courses and passing the challenging CPA test are daunting tasks for the candidate to deal with. After completion, there is the 500 attest experience required to get the CPA license. In reality, most CPA practitioners do not even render audit services that require attest function. These CPA 's only provide bookkeeping, accounting and tax services, no auditing involved. In my opinion, a candidate who passed the CPA examination is ready to conduct an audit. His auditing and accounting knowledge gained thru education are sufficient to conduct an audit with proper supervision,therefore, 500 hours is too much. Auditing is a systematic examination and verification of accounting records to render an opinion on the financial statements. Those CPA's with G experience can also perform the audit function if needed. Therefore, in my opinion A and G licenses should be in equal footing. Both are highly professional based on common educational achievement not to mention, both passed the challenging uniform CPA exams. The word uniform is very relevant to the accounting profession as the word consistency. A and G licenses should be combined as just plain CPA license. Therefore, the experience requirement must be the same.
528	I personally don't participate in attest engagements at all, and I don't have authority to sign any attest reports.
529	I personally found the attest experience requirement restrictive to my growth as a CPA, and opted not to focus on chasing hours solely for a designation. I work in a small CPA firm that specializes in tax preparation, compilation and review engagements. We do very few audits, including limited scope 401(k) audits permitted by the DOL. I feel my experience working on reviews and limited scope 401(k) audits over my 8 year career has provided me much more knowledge than I obtained through merely achieving audit hours. I believe the 500-hour requirement should be replaced with an overall licensing time period requirement (5 to 10 years). I don't believe any CPA with less than 5 years experience should be able to sign audit reports, as knowledge is gained through experience that can't be achieved in merely 500 hours.

Licensed CPA – 3 to 10 years – 1,170 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
530	I personally only needed the attest experience in order to sign reviewed financials. Our office does not prepare audited financials. It would be really nice if there was some sort of "middle of the road" experience requirement for signing reviews. But, that's just my two cents!
531	I practice tax, but think that requiring the attest experience requirement is good because it developes well rounded accountants.
532	I prepared information for review report to our CPA this year. Our CPA requested us submit proper information in order to prove fair financial statements.
533	I pursued my CPA mid-career (i.e. not directly out of an undergraduate degree) and found that it was difficult to obtain attest hours. Firms are set up to pay 20-26 year olds for this work.
534	I received a letter from the CBA saying they needed to meet with me to determine whether I met the attest experience requirement or not. After flying to Sacramento, it was determined that I was not eligible. It was a waste of time and money, and seems to be an unnecessary aspect of the CPA license process (since almost every other state does not separate an attest/non-attest certification).
535	I received my California CPA before 2014. The attest experience requirement has changed since I applied and received my CPA, so I can't give any comments regarding the current requirements.
536	I received my CPA license without the attest experience. I worked in industry for many years, and am now a sole practitioner CPA who provides tax, bookkeeping and consulting services. I have never performed attest work of any sort, and I do not plan to offer any services for which it is required. I support keeping the requirements as they currently exist. If a CPA wants to do attest work, then performing at least 500 hours of experience under a CPA who does such work makes sense. I don't think that the attest experience should become a requirement for a CPA because there are so many areas where CPAs practice that does not involve any sort of attest work. As long as the CPA performs only in the areas licensed (attest or non-attest) and meets the legal and professional standards for the services performed, then the public benefits from having both non-attest CPAs as well as CPAs who are properly trained and experienced in attest work.
537	I received my license through the general experience requirement.
538	I received my license without getting the attest experience requirement. I was working for a small-ish local CPA firm and it would have taken me many many years to get the 500 hours. I have gone on to start my own CPA firm and do not do nor do I wish to get involved with attest services. Our industry has long been separated into at least 2 separate divisions, tax and attest. Don't hold tax people back from becoming CPA's by needing 500 hours of attest. Also, with the advancements in technology a lot of the grunt work that was done by tax people needing the 500 hours is no longer available, making it even harder for tax people to get the 500 hours they'd need.
539	I recommend eliminating this requirement. Having 500 hours of attestation experience does not assure the public that the CPA has the professional knowledge and skill to sign-off on an audit report.
540	I recommend that California follow review the attest experience of several states to determine if California should change its policy. I recommend the following states: New York, Texas (because of the large number of Texas-based Fortune 500 companies), Illinois, Michigan, Montana (a small

Licensed CPA – 3 to 10 years – 1,170 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
	state), Massachusetts, North Carolina (because the AICPA is headquartered in North Carolina), New Jersey, and New Hampshire.
541	I recommend to remove the attest experience requirement.
542	I remember the "attest experience" requirement being confusing for both myself and employer who needed to sign it.
543	I see no issue regarding the attest experience requirement if you continue to offer two different license options. I think its a good requirement to have if you have an attest license.
544	I started in the international tax department with [redacted]. [redacted] didn't see the need for me to get my attest hours because I was on the tax side. The time I did spend preforming attest work has made me a better accountant overall, including in tax. I wish that [redacted] would have accommodated my desire to do so, but because it was not required they didn't see the need.
545	I started my career as an Accounts Payable Clerk Trainee and would eventually work my way up to Controller before I began my formal accounting education. As a full time Controller for a large corporation and full time student I could neither afford the pay cut, or the time required to get my attestation hours. (I had not worked for licensed CPAs at any point in my career and therefore, did not have anyone that was able to sign-off as to my then 15 [now 30] years of experience.) I am therefore licensed as a general CPA. / / While I do believe attestation experience is beneficial, and I know I would have learned from the process, I do not believe that for my career at both public and private corporations it was necessary. It should be noted that I have done S1 filings, public disclosures, fraud review, bought and sold large companies, helped start-ups, determined large government settlement amounts for clients, in my now 30 years in this profession. Attestation experience, might have helped with these activities, or helped me to get to the required professional experience level faster. But I am not convinced, it would have made a difference. / / What has been extremely valuable to me, has been the on the job training and continuing education I have received throughout my career. I would encourage the CBA to promote financial and accounting literacy to both the CPA and non-CPA accounting communities.
546	I started out with a small sole proprietor /CPA firm. It was difficult to obtain the 500 hours since that particular firm did not perform any audits at the time. I'm sure many other professionals are having that obstacle as well. However, I appreciate experience associated with the 500 hours. I believe all CPAs should have general knowledge or an idea of what attestation entails, even though it may not be their area of expertise (ie. like tax for me). I like the 500 hours requirement, BUT think it should be more.
547	I strongly am in favor of keeping the requirement as is due to the fact that the attest experience is invaluable and proved to be great experience.
548	I strongly feel that experience is critical before a CPA should be able to sign off on attest engagements. I actually feel that 500 hours is too little experience (it is a little over 10 weeks assuming a 50hr work week) and barely gives enough time to complete an audit engagement from planning through completion. I think 1000 hours is better or at least identifying specific experience within the engagement that is required.
549	I strongly feel that the 500 hours should continue to be a requirement for those whom wish have the attest distinction. / Furthermore, I would very much wish that it would a requirement for

Licensed CPA – 3 to 10 years – 1,170 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
	ALL individuals wishing to attain a CPA license, not just for those who wish to have the attest distinction.
550	I support the 500 hour attest requirement to allow a practitioner to sign audit reports.
551	I support the continued need for attest experience.
552	I support the current minimum requirements.
553	I support the experience requirement. The experience is invaluable to understanding attest engagements, and cannot be replicated in a classroom/university environment.
554	I support the present requirement of 500 hours. If needed, this maybe increased to 1000 hours, which is just 50% of the expected billable hours in an audit firm for new audit staff. This requirement should not be eliminated.
555	I support the requirement and believe it is a fundamental skill set whether in public practice or working in industry.
556	I support.
557	I tend to disagree with the 500 hour attest requirement, in the sense that this is very burdensome for non-attest CPA practitioners (e.g., tax consulting specialists).
558	I think 500 hours is reasonable. If any changes are to be made, I would like it to be longer. My company is audited annually, and I can definitely see a major difference among the auditors with varying length of experience.
559	I think 500 hrs is reasonable and am working towards that goal.
560	I think an experience requirement should be required to sign reports. The hours are not that difficult to obtain if the CPA is working within the auditing field and most likely more than 500 hours of experience would be needed before a CPA has gained enough experience to feel comfortable signing reports and to ensure the quality of those reports.
561	I think attest experience is extremely valuable for all CPAs. I am from [redacted] where I earned by Chartered Accountant license (now CPA), and ALL CPAs in [redacted] are required to have 625 hours of audit experience which I think is beneficial no matter what area of accounting you end up working in.
562	I think attest hours is important and should be required for all CPAs. Attest experience should not just be the total amount of hours but also number of engagements. A minimum of two engagements should be mandatory.
563	I think attest hours should not be a requirement for a full license as when we work in this field, we don't use attestation asmuch as we use to. 500 hours should be removed.
564	I think creating a separate license for those that do not perform attest services was an excellent move.
565	I think everyone applying for a CPA license should have the once required audit hours
566	I think for the audit industry, it's critical. For general accounting outside an audit firm, I don't think it's necessary.
567	I think having the attest experience requirement is essential to the licensing of a qualified candidate.
568	I think if applicants pass all parts of the CPA exam, they have the minimum competency to be certified public accountants. It is more important for accountants to make continuous efforts to be competent accountants after becoming CPA licensees. So CPA licensees should start equally,

Licensed CPA – 3 to 10 years – 1,170 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
	then focus on specific area in accounting field. However, they have to prove how to improve their knowledge and dediction in those specific areas.
569	I think it is a good idea to add in the attest experience since most other states have that requirement already. But how about some CPAs who didn't have those 500 hours attest experience but already have been licensed in the past as a California CPA?
570	I think it is a good idea to ask for the new applicant to fulfill 500 attest hours when licensing. But for the already licensed CPA without attest requirements when they were licensed, use "grandfather" rule, make them exempt. Especially for CPAs like me who is working in the private industry, it is hard to go back to get attest experience, but we don't normally issue any attest report. Keep the CPA title is quite important for our employment.
571	I think it is a good requirement that provides some foundational skills a CPA should have.
572	I think it is a logical requirement, but I do strongly believe that a person who is ethical will learn to do a financial statement audit (or review, examination, etc.) properly even if they have not audited for 500 hours under the tutelage of a more experienced person. I truly believe that the vast majority of poorly done audits are attributable to the "profit motive," not lack of experience.
573	I think it is a necessary requirement. However, 500 seems a bit low as most auditors will obtain that experience in a quarter to half a year. Applicants should be required to stay at least one year in the field and the amount of hours should reflect that required experience.
574	I think it is a reasonable amount of time required to sign attest document.
575	I think it is a thorough procedure but sometimes the renewal instructions are a bit confusing, especially regarding peer review and other requirements.
576	I think it is a valid requirement and should be kept as is.
577	I think it is a valuable feature of the CPA license. While it allows people to become CPA's without it there also exists the option for those that choose to put in the extra effort to become proficient in this area of the field. There however could be some more awareness to the public made about this type of license so they know who they are engaging.
578	I think it is a valuable part of the credential. Attest is a field that requires hands on experience to be proficient.
579	I think it is absolutely appropriate. Many CPAs never spend even 1 hour on attestation engagements - this requirement weeds out the many CPAs which will not and should not have have the capabilities of the current CPAs with attest experience.
580	I think it is an important factor in determining whether an individual has an understanding as to what the professional standards are. Working under those standards for a required period of time provides the foundation for performing quality audits and other attestation engagements. There is probably some opportunity for better defining what the those requirements should entail and how they need to be documented for purposes of obtaining a license with the attestation designation.
581	I think it is appropriate and fair.
582	I think it is appropriate.
583	I think it is appropriate.

Licensed CPA – 3 to 10 years – 1,170 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
584	I think it is confusing for out-of-state CPAs and non-CPA's alike, to have different standards, practice authority (to sign or not sign attest reports), in an industry where very few states have a similar concept. California should conform to the industry standard of having one designation/ license for CPAs.
585	I think it is extremely important for an applicant to obtain the attest experience requirement. However, I don't believe in the early stages of an applicant's career do they really get exposure or experience to complex accounting areas that would allow them sufficient knowledge to be a signer of reports.
586	I think it is good and should be increased if anything. That requirement makes it more difficult to become a CPA and I believe a CPA learns the most during Attest engagements and is challenged a significant amount during that time. I would inherently have more faith/trust/confidence in a CPA with attest license than one without.
587	I think it is good experience to have.
588	I think it is good requirement.
589	I think it is good to require at least 500 hours of attest experience before allowing for a CPA to be able to sign off on a report.
590	I think it is good, important experience to the profession.
591	I think it is good...I have been practicing for 40 years and feel that attest experience should be required in order to independently licensed...supervision is very necessary for young CPA's and to practice when you do not have experience or are no longer in Public Accounting is not good for the profession.
592	I think it is great. It provides potential CPA's with the option to become attest certified or have a non-attest CPA license. It makes sense for tax professionals and accounting firms to not need to cross train in Attest just to get a CPA license you will only use for taxation and will never use to sign financial statements.
593	I think it is helpful but industry experience can be just as important - maybe more so, at times.
594	I think it is imperative that CPAs be held to the highest standards, which includes the requirement to complete attest experience. There is a public perception that ALL CPAs have this basic experience. To have CPAs in the industry who do not meet this requirement is confusing to the public.
595	I think it is imperative that licensing require attest esperience. How can a CPA without attest experience, attest? It does not make sense, and certainly would not be appropraite for stakeholders.
596	I think it is important
597	I think it is important to have an attest experience requirement to be able to report on attest engagements. The attest function is unique to CPAs and should be held to high standards. I think it may damage our profession if people without that experience are able to sign reports.
598	I think it is important to have an audit and a general license as there should be a public distinction between audit and tax that the public could be aware of. I think that CPA Candidates should have 2 years of audit specific experience to receive an A license. I've met tons of kids who after getting the "experience" related to audit, which isn't really much planning, think they

Licensed CPA – 3 to 10 years – 1,170 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
	can run their own audits and they have an A license. I think 5 years experience for any license is a better idea.
599	I think it is necessary as there are certain training that is provided when performing attestation engagements.
600	I think it is NOT a good idea to remove the attest experience requirement for CPA's who would like to sign-off on attest reports.
601	I think it is not necessary to issue two types of licensure: general experience and attest experience. All CPA licensees should process the highest standard of professional conduct and have at least three years of auditing or financial reporting work experience supervised under a CPA in public accounting or public sector, regardless of the type of licensure. The attest experience requirement would be simplified and applied to all CPA licensees.
602	I think it is ok to have two separate licenses delineating attest vs non-attest, but it is not particularly important. Given the range of services that accountants provide, the CPA license alone distinguishes a service provider's competence and establishes a high standard of quality.
603	I think it is outdated, limits the options available to the public, and should be reevaluated. Passing the CPA exam, which includes an entire audit component, should be considered sufficient to qualify.
604	I think it is reasonable for candidates to meet the requirement.
605	I think it is required and the number of CPE hours are appropriate.
606	I think it is the MOST important aspect of our profession. A CPA should always have the ability to sign financial statements.
607	I think it is valuable to have the attest experience requirement. I don't think there should be a CPA license for individuals that don't have attest experience. I believe that it is diluting the value of a CPA license.
608	I think it is very important for the new applicants to get attest experience, even if they are mainly focusing their employment in tax practices. Furthermore, I think it is crucial for them to have this experience before getting their licenses, because sometimes, real world knowledge is not as plain and simple as shown on the books.
609	I think it makes sense. Carrying a CPA license indicates that the individual can apply professional judgment properly. The best way to form this ability to is through experience.
610	I think it should be a requirement as it provides invaluable experience for anyone in this profession, whether if they will be doing the attest function in the long run or not.
611	I think it should be a requirement for all CPAs, the fact that people can work under a CPA and get their CPA license without knowing any practical accounting (I know several people like this) is embarrassing for the profession and dilutive and dangerous as well.
612	I think it should be maintained as at least one year and possibly increased to 2 years minimum.
613	I think it should be unnecessary to obtain the CPA license, which represents a certain technical expertise. Attest experience should be mandatory to become an auditor (i.e., sign attest opinions) however it is not necessarily required in most corporate accounting roles.
614	I think it should be waived, reduced, or if there was a way to help newly licensed CPA's get the experience. I primarily work in tax, but having a knowledge of financial statements is essential. It is very difficult as a new CPA to have an employer give you the time to get the experience.

Licensed CPA – 3 to 10 years – 1,170 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
615	I think it takes longer than the required experience hours in order to truly have an understanding of the work that needs to be completed for an attest engagement.
616	I think it was helpful to my career development to have the attestation experience, even though I no longer practice in the attestation area.
617	I think it's a nuance only relevant to us CPA's. I think it might be valuable for those hiring auditors, but outside of the audit field - not relevant. / /
618	I think it's an important distinction between the experience of an audit CPA vs. a tax CPA and the requirement forces clients to know the distinction and hire the appropriate individual.
619	I think it's an important means to distinguish a specific skill set that is only attainable through performing audit and attest services. Those without having achieved this experience should not have the same licensing rights and privileges.
620	I think it's appropriate
621	I think it's fine as is.
622	I think it's good to have two separate licenses, one for attest and one for non-attest. The number of hours required appears fair.
623	I think it's important to have the experience. The CPA profession is typically respected because of our experience and perspectives we can bring to our clients and to the broader industry practice. Having a licensee licensed without the experience requirement diminishes the value of the license. Just as providing a nurse or doctor with practice privileges without any level of internship or practical experience would put a patient at risk, accounting / audit clients are at risk with an inexperienced accountant.
624	I think it's important, but do not think any additional hours should be required.
625	I think requiring the CPA candidates to have the proper experience before issuing the license is critical for the public and for CPA firms.
626	I think some of the CPA firms take advantage of the students with this requirement so in that part it is unfair.
627	I think that 500 hours of attest experience should be required for any CPA to be licensed or they must do an additional year of non-attest experience, on top of their usual year.
628	I think that it is necessary to have attest experience requirement to get an active license. I agree with the current requirements of CBA. Thank you.
629	I think that it is too easy get a CPA license in California. The attest experience requirement should be more extensive. / / It is extremely confusing to allow some CPAs to practice without any attest experience. I think that that ALL licensees should be required to meet a more rigorous attest requirement. If someone wants to do taxes only, let them become an enrolled agent. CPAs should be able to perform audits. / / I now live and work in [redacted] I am licensed in both states. I have noticed that a large number of "CPAs" in Nevada are only licensed in California. This is because they are shopping for an "easy" license, not because they have any plans to work in California. California is giving away licenses like candy compared to other jurisdictions. The low bar in California is bad for the profession. / / Earning a CPA should be a mark of distinction and should indicate extensive experience as an auditor. The attest requirement is critical for that.
630	I think that it is unnecessary. We CPAs do a variety of work and many CPAs don't touch attest work at all.

Licensed CPA – 3 to 10 years – 1,170 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
631	I think that it's proper since the board of accountancy provides several path to be certified as CPA. However, not every candidate has the same experience in attestation service. Attestation service should serve as the public trust for reliable financial statements. For that purpose, attestation experience requirement should be maintained or even more strict.
632	I think that the 500 hour experience makes sense, I don't think it needs to be in specific areas. The breadth of what a CPA provides assurance on via attest services has changed in the recent past with increased focus on controls, security, privacy, etc. Experience in those areas should be given weight as well.
633	I think that the attest experience requirement is a valuable requirement for the CPA profession. Individuals expect CPAs to know and understand certain things, and I think that the experience in attestation engagements helps to ensure that CPAs have the experience necessary to represent the profession to the public.
634	I think that the attest experience requirement is unnecessary. Those who specialize in audits will receive the proper supervision as they work for their firms. Additionally the peer review requirements ensure a quality product, which is much more important than a number of hours worked.
635	I think that the attest expierence discrimates against the CPA candidate that works primarily in the private sector. I personally was not signed off on for box V (full disclosure) and I prepared the full disclosure statements and gave to our audit firm, [redacted] for five years. I was not an employee of [redacted] at that time so the board disregarded that expierence and I was issued a non attest license.
636	I think that there should be more experience required. Perhaps a couple more years worth. Some attain the experience in less than two years and are not well rounded enough to be CPAs in my opinion.
637	I think the attest experience has been a really valuable part of my career and I encourage all accountants to have attest experience.
638	I think the attest experience is necessary requirement for CPA licensure
639	I think the attest experience is very significant to a CPA candidate. It encourages a candidate to seek practical experience at workplace and reinforce the concepts of GAAP, GAAS and work ethics in real life in conjuction to the study of the exam materials. The real work experience weights equally to the academic study in this field because it requires a lot of professional judgement and communication skills with clients and the third party.
640	I think the attest experience is very valuable, even if your career does not lead to attest work. It really puts to work all of your skills as a CPA. Even if you just focus on tax, it gives you a much better understanding of how things work, and it gives you additional insight that is at times is very valuable in the tax preparation field. I stopped doing attest work when I went out on my own, but I am so glad I had the experience, and I feel much stronger because of it. It also seems strange that a CPA may never have any real world experience in the only thing that a CPA is specifically licensed to do?!
641	I think the attest experience requirement by CBA is fair.
642	I think the attest experience requirement is adequate.
643	I think the attest experience requirement is appropriate.

Licensed CPA – 3 to 10 years – 1,170 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
644	I think the attest experience requirement is extremely important to the accounting profession. The experience that an accounting professional gains by performing attest functions for financial statements is invaluable. Lifting the requirement would enable unqualified persons to perform the attest function and has the potential to discredit the CPA profession due to allowing inaccurate and noncompliant financial statements to be issued. While these would likely be caught to some degree in the peer review process, this would only be after the damage had been done.
645	I think the attest experience requirement is good, however I think it would benefit many applicants to have some experience in the day-to-day accounting to help their understanding and effectiveness when it comes to providing attest services.
646	I think the attest experience requirement is important and should be a requirement for licensure. I currently have a CPA license without the attest experience but I am working on getting my attest hours. I think having the option of general licensure without requiring the attest hours discourages firms from providing the attest hours to their staff. I believe the attest hours make tax accountants such as my self better at our jobs.
647	I think the attest experience requirement is important and should remain in place. Signing of attest reports is one of the more serious obligations that CPAs fulfill. There is already enough question in the public consciousness about audit quality - if anything, requirements to sign audit reports should be augmented, not trimmed back.
648	I think the attest experience requirement is not necessary. once you become a CPA, you should be allowed to perform all accounting services, including sign the attest report.
649	I think the attest experience requirement is outdated and unnecessary. Maintaining a separate Attest CPA License only serves to create confusion. Potential clients are confused by thinking that California CPAs without Attest experience are "second-class" CPAs, even if those CPAs work in areas like tax where attest experience does not matter. In addition, it creates confusion when a California CPA is seeking admission in other states, which may not understand the distinction between a CPA license with or without attest experience.
650	I think the attest experience requirement is reasonable for CPAs authorized to sign reports on attest engagements.
651	I think the attest experience requirement is sufficient.
652	I think the attest experience requirement is too low. There is valuable information that can be learned that will be important regardless of the career path later in the candidate's life.
653	I think the attest experience requirement is valuable and I don't see any issues with the current standard. I think it should be kept in place for future CPA licensees.
654	I think the attest experience requirement of 500 hours is sufficient as the licensee has to gain understanding of the attest procedures first.
655	I think the attest experience requirement should be kept.
656	I think the attest experience requirement should be kept. Without attest experience, a CPA candidate would not get the opportunity to see a number of different businesses and the accounting issues that are unique to each company.
657	I think the attest experience requirement should be mandatory for all candidates. I also feel that the requirement should be more than 500 hours because you do not cover everything or enough with the 500 hour requirement. /

Licensed CPA – 3 to 10 years – 1,170 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
658	I think the attest experience requirement should be raised. More hours of experience are needed to have the knowledge and qualification to practice as a CPA.
659	I think the attest experience requirement should be reconsidered. It is an old system that prevents good candidates to enter the profession. There is no clear evidence that it positively affect the professional competence or the quality of the work to the consumer.
660	I think the attest experience requirement should largely be kept the way it is currently. The public expects CPAs to have at least a baseline understanding of attestation, but I recognize the majority of CPAs will never actually sign attestation reports.
661	I think the attest experience requirement should not be required in order to obtain the CPA license. I think gaining the experience is critical under a CPA, but having the attest experience could easily be substituted with minimum coursework covering the concepts.
662	I think the attest experience requirement should remain if seeking an "A" designation.
663	I think the attest experience requirements are sufficient.
664	I think the attest experience should be required because the experience provides invaluable skills in performing audits to the prospective CPAs.
665	I think the attest requirement is important for a CPA to demonstrate competence and experience prior to certifying financial information.
666	I think the attest requirement is material in practice and should be done in a good way.
667	I think the attest requirement works and should continue to be required at the current level or at an increased number of hours in order to obtain a CPA license. / One area that I believe needs improvement is the ability of an active CPA working for a private company to sign off on attest experience for a candidate for doing reconciliations, etc. From what I have seen, this rule has been misused and leads to devaluing of attest experience. I have worked for both public and private firms and I strongly believe that each CPA candidate has to go through at least two "busy seasons" in order to rightfully claim attest experience. Exposure to different companies, accounting rules, researching and resolving technical accounting issues - all of this is priceless experience gained by going through a busy season and is what makes CPA a CPA. It just cannot be obtained while working in private sector. You cannot compare this experience to somebody working for a private company and having their attest experience signed off on by their active CPA supervisor for “doing a good job.” This bad practice results in CPA licenses being given to people that have never been part of an actual audit and waters down the quality standard for the license. /
668	I think the board has already recognized the fact that many qualified accountants practice their profession providing services in many areas other than public accounting/auditing by allowing certification to those who do. I am one of them, having passed the CPA exam in 1970 but not receiving my certificate until [redacted]. I have always disliked auditing as do many of the CPA's I know and the attest experience requirement kept me from going into public accounting merely to serve 2 years and get the 500 hours attest experience. My opinion is it should be required only of those who wish perform audits and sign attest reports, as it now is. Perhaps it is time to consider special certification in the various specialties as is done in medicine.
669	I think the CPA process of attestation should become similar to that of Chartered Accountants (Canada, UK, Australia). The Chartered Accountants qualification is much more difficult and much more valuable on the market. We in US think we are good but in reality we are not.

Licensed CPA – 3 to 10 years – 1,170 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
670	I think the current attest experience requirement seems to be reasonable.
671	I think the current attest experience requirements should stay in place. It is important all CPA's experience audits, reviews and compilation work [as well as tax work] in order to become a well rounded professional. While the vast majority of CPA's will find a narrow specialty, having that baud base of experience allows CPA's to better identify issues they might otherwise not. The public depends on CPA to 'know everything,' and while that is not possible it is important we all recognize matters outside our scope of expertise.
672	I think the current attestation process and requirements are fine.
673	I think the current two tracks of having attest experience and still being able to obtain a CPA license without attest experience is very valuable to industry. It would be a loss to eliminate the 2 tracks available.
674	I think the education requirements, CPA exam, and general experience requirement suffices and the attest experience requirement should not be an additional requirement
675	I think the general track should be eliminated. I am concerned that many of the CPA's that obtain the general license have obtain the certificate through clerical work such as processing accounts payable documents. I have witnessed this in my workplace.
676	I think the goal of 500 is fair, but having earned my license by working in a small firm, I feel it is challenging to get 500 hours of experience in small business auditing. For me, as relates to getting licensed, it's not so much about the number of hours as it is what is done. Clearly, though, the more you do something, the more proficient you become at it. I have always felt I needed additional audit training, yet I met my hours.
677	I think the more broad and in depth an applicants experience is prior to issuance of a CPA license, the better it is for the community, practice, and ultimately the stakeholders we serve.
678	I think the number of hours seems appropriate.
679	I think the process is very rigorous and important to get the license. I think the experience requirement is appropriate.
680	I think the requirement currently in place is appropriate. It requires that an individual seeking to become a CPA whom signs off on attest engagements get the appropriate amount of time under another CPA providing those services. I do not think there should be a reduction in the amount of time required.
681	I think the requirement is necessary.
682	I think the requirement reflects the amount of time and experience that is needed to qualify a person to become a CPA.
683	I think the requirement should remain, and that the required hours should continue to be at least 500. I would not be opposed to increasing the number of attest experience hours required.
684	I think the strengthened requirements should also extend to CPE.
685	I think the structure could be changed. I have my ICAEW License in [redacted] and they went to a self certify method based on what you feel you need to do to stay current. The current rules are very complex, hard to understand and somewhat unnecessary. It can lead people to just take CPE to get the units and not get anything out of it.
686	I think there needs to be multiple paths to licensure as not everyone starts as an auditor

Licensed CPA – 3 to 10 years – 1,170 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
687	I think there should be two levels of attest licensing. I have only worked for small firms. Within my employment history I have done a lot of review and compilation work. I am only licensed to sign tax returns, however, because I did not have enough audit experience. I feel that my license is understated because I am very qualified to perform reviews and compilations, just not audits. If there was a license for someone who performs audits, and then another for someone who performs reviews and compilations, I think it would make licensing more reasonable for people who choose to work for smaller firms or only want to do attest services for smaller businesses.
688	I think they are sufficient, if anything I believe that the experience requirements should be more stringent. On the job learning and experience is key to being a well rounded CPA.
689	I think this is a very important requirement. I know other states do not have this requirement, and I feel like in those states, new CPA's are not prepared properly to do attest work.
690	I think this is an important specification to make sure one's experience is sufficient to take responsibility for sigining reports. It may be helpful to have a separate designation for audit reports versus reviews and compilations. Many small firms do not do audits but do many review and compiliation reports.
691	I think you should have enough amount of hours in order to do attest engagements.
692	I thought it was fine.
693	I thought it was rewarding experience and enriches the knowledge of the licensee
694	I thought it was very important to expanding my career.
695	I thought that one of the best revisions was to recognize that not all CPAs will be signing opinions on financial statements. As a tax person who received my license 20 years ago in [redacted] and then came back home to CA this was a huge issue both for myself in seeking reciprocity as well as for the tax department of 65 I managed for [redacted] 15 years ago it was very difficult to pull staff out in the middle of busy season to send them to the audit department to get "hours" for something that they would never do long term for a career.
696	I thought the attest experience requirement was essential to a strong foundation. I do wish that from the licensing side there was more detail required. Something that provided more detail as to what was learned and perhaps more extensive. Experience is the backbone for a successful CPA.
697	I thought the attest experience that was required when I applied for my license in 2011 probably wasn't enough. I should have had to be more of a manager or at least the in-charge accountant on more attest projects to make sure that I was confident with my abilities in attest experience.
698	I thought the experience was good and taught me so much. I still use the lessons that I learned and most of all, how to be a professional CPA.
699	I took my exam in 2008. All registrations and tests were conducted on the computer. The requirements were cleared publicized. I had no problem understanding it.
700	I understand the attest experience requirement, but would love it if it were to be waived. I was working in private industry when I received my CPA license and did not have an easy route to getting my attest hours; so that I chose only to be a "Qualified" CPA vs. an "Authorized & Qualified" CPA. I have since taken on many consulting jobs, and many of my clients would like for me to be able to sign off on attest engagements, but I have had to decline due to my not having "completed" the 500 hours of experience in attest services. In my private industry experience, I have had the opportunity to oversee many audits and reviews. I have also had to establish and

Licensed CPA – 3 to 10 years – 1,170 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
	implement financial controls. Again, I understand that those who have had to complete the 500 attest hours could be upset with "lowering the bar," but I feel that the requirement might exclude some qualified accountants from doing work they are able and willing to do.
701	I understand the importance of the attest experience requirement for CPAs who are planning on working solely in the Publicly Traded Corporate Environment. The requirement is necessary in order to provide 3rd parties of the accuracy of Statements being provided. / / As a CPA with the ability to perform all CPA accounting services except the ability to sign the an attest engagement, I feel the experience in Tax and Small Business with Gross Receipts under $10 million is of greater need. I have been in the Accounting Industry for 27 years working with these Small Businesses and I am shocked by the lack of knowledge by CPAs in this area. / / Also I would like to see that the Ca State Board pursue the non-CPA who are providing bookkeeping services without any type of licensure at all and preparing Financial Statements. / /
702	I understand the importance of the attestation experience requirement. I found, that as an employee of a small firm, the opportunity for attestation was limited and it took 4 years to gain the sufficient hours.
703	I understand the need to have properly prepared individuals conducting attest functions in the accounting industry. / / However, with all of the requirements currently in place, including Peer Review and mandatory Ethics continuing professional education, this just appears to be another attempt to make if more difficult to add to the CPA ranks in California. / / I believe that CPAs are already held to more stringent standards than any other profession in this state. / / Instead of putting more responsibilities on us, especially small firms and sole practitioners, lets find a way to help us be more efficient so that we are not constantly faced with time constraints that appears to force many of my brethren to cut corners.....
704	I understand the requirement and believe that it should be in place or some variation of it.
705	I was a tax preparer and never acquired the attest experience for my CPA license.
706	I was already a CPA in another state before applying to California
707	I was first licensed in Arizona and was not required to complete 500 hours of attest services to be licensed in Arizona.
708	I was hired as a Tax Associate at the beginning of my career and have only worked on tax returns for the last 10 years, so I did not receive any attest experience and am not authorized to sign attest reports. I wish that it was mandatory to have attest experience or provide opportunities to provide attest experience. Though I don't see myself needing that authorization in the near future, I don't know where I'll be in another 10 years so it would be nice to have it. And now it feels too late to request that experience.
709	I was in public accounting for approximately 8 years. I went into private industry and kept my license active for another 2 to 3 years. Since then, I have been filing as inactive. I really have no negative comments regardng the attest experience.
710	I was licensed by the CBA without meeting the attest experience requirement as I was unable to meet the very specific experience requirements with my employer. I chose to be licensed without the hours. This has not affected my ability to work successfully in public accounting.
711	I was licensed under the General pathway and did not complete the attest experience requirement.

Licensed CPA – 3 to 10 years – 1,170 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
712	I was not able to get my Attest license when I did the original licensing process. Now it is impossible to get since I am in business for myself. Based on the current rules, I would need a supervisor to earn the experience. There needs to be some other ways of earning the experience requirement
713	I was on Pathway 2 and was licensed without the attest experience. I am not practicing public accounting, so this option worked beautifully for me.
714	I was originally licensed and practicing in another state. The process of applying and getting licensed in CA took several months. I believe the attest experience is necessary, however the ability to show the time spent doing the job can be difficult to re-produce. The Practice software coding from my first office did not breakdown all aspects of "audit work" such as, planning, risk assessment, field work, financial statements, financial notes, etc. In the past our firm did not breakdown the time spent between preparing financial statements and doing the compilation. It isn't always clear what "time" is actually spent "doing" the attest work.
715	I was originally licensed in another state and had 10 years of attest experience, so was not necessarily impacted by the attest experience requirement.
716	I was with [redacted] for 2 full years in audit and had 2,500 audit hours when I transferred to tax. Because I didn't have enough audit hours as a "senior in-charge", [redacted] would not sign off on my requirement. Here I am 10 years later and I still don't have the full CPA license when I feel I should.
717	I went through the quality committee twice to transfer my general license to attest license. / Initially, I did not understand why I had to meet the committee members. I thought I was qualified. It seems like others transfers the license easily. / However, After second meeting with committee members, I realized that I learned a lot while preparing the meeting. Also, I got good advice and recommendation from committee members. 500 hundred hours will be enough which including review hours. But, there is a big difference between an audit and a review attest experience.
718	I went to work in cost accounting for a public company and never completed the attest experience requirement. I received my CPA under the general experience requirement. I was fortunate enough to work for 2 years under the guidance of a CPA at my company. In retrospect, private industry was the right fit for me because of the regular hours, although, I believe I would have been a good auditor and, initially, I really wanted to do audit.
719	I wish I could have the attest function to my license, but when I worked at the firm that signed me off for my CPA requirements, they did not have enough attest work for me get signed off on, as other CPA licensees were taking the audit hours. The public does not understand the difference between a CPA who is licensed with the attest function and a CPA who is not. I think having a separate sign off for the attest function creates an obstacle. It makes sense that separate CPE is needed to maintain the education requirements, but again the public has no idea of the differences.
720	I work at [redacted] and I am not concerned with signing audit opinions. In order to progress at the firm, I will need to fulfill the attest experience requirement, but if not for my pending promotion, I would not be concerned with this. I know it's different for people who have their own practice and want to sign opinions.
721	I work for Tax Department of [redacted], and attest experience is not really related to my jobs.

Licensed CPA – 3 to 10 years – 1,170 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
722	I work for the [redacted], and the attest experience does not apply.
723	I work in the private sector, as a controller for a privately held company, but have been working in accounting for 15+ years. I think the attest experience requirement is important for those that provide public accounting service. I would not want someone who had no practical experience in the workforce on the subject matter completing my taxes or audit. The client needs to be able to trust the CPA, and this is one more layer that helps the client to feel confident in that trust. I think the requirement should remain, or perhaps even be made higher. Thank you.
724	I worked at [redacted] in the Bay Area and did not get them to sign off on my experience because of the horror stories on how hard it was to get [redacted] to sign off on the hours. A lot of my colleagues had to go to extreme lengths to get sign off on hours. It seemed like they were trying to use it as a retention tool. I had 3 years of public accounting experience but did not get my Attest license.
725	I worked for a big 8 CPA firm in the early 80s, and industry later, then had a CPA firm partnership in [redacted] in the 90s. When I moved to California I had a dream of starting a non accounting business. It failed in a couple of years. I did not know of the requirement. I just was desperate, working in telemarketing, I was so broke, so scared, I had no idea what to do. Then [redacted] hired me. I had an amazing manager, he helped me learn to audit again. I rediscovered my passion for accounting, and the experience saved my accounting career. I am a little disabled now but I just started doing a tax return for a new client this week. I worry that not every person is as lucky as myself and gets their second chance, CPA firms are very political. I worry about the fat fella, I was one of those, the ugly guy, I was one of those in todays climate. I worry about equal opportunity. I feel it should have alternatives achievable online. I feel the people who hire should occasionally need select one from a pool of selected hard to place candidates. My experience was hard. My supervisor and I had different views in wide range of topics. I never felt he would pass me. I just kept working, doing as I was asked, then I was allowed to do audits on my own. Compilations, and reviews, of course with point sheets and 2 partner reviews, I learned far more than the big 8 audit school in ST Charles, IL. I was lucky. I feel it could be possible to get an unfair supervisor that simply refuses to sign your report for fear of you leaving or he or she might simply not like you. There needs to be an appeals process, and alternate oral test and examination for candidates that complain of being treated unfairly.
726	I would be in favor of a second option offering pathway of substantial targeted CPE plus general experience in lieu of specific attest work experience.
727	I would like the CBA to eliminate attest experience requirement for CPA licensure.
728	I would like to raise a case of a person that earn CPA license but working in a small CPA practice which never have attest engagement before. How are those CPAs without experience would start doing the audit? / / This is the real case of myself who earned CA CPA License. I have been working with a small CPA practice firm with no attest engagement. However, a few clients approached to receive audit engagement service from us. How am I gonna start doing the audit engagement without quitting my job and get audit experience with other firms? That's not practical. / / I suggest that you should have a guideline or a peer review program specific for CPAs who never have attest experience to be able to get started.Please consider to set up a separate standard for these CPAs. / / Best Regards, / CA CPA / / /
729	I would not want to provide attest services on my own without having attest experience.

Licensed CPA – 3 to 10 years – 1,170 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
730	I would probably want the State to mirror what other states have done on this requirement. I would consider requiring 300 to 500 hours for licensure.
731	I'd like to see candidates practicing more than 500 hours in attest experience.
732	I'd say it is a good thing. Having there be a distinction between the two types of CPA Licenses will only help maintain the quaility of the designation. I had to work through two long audit years at a public firm but it is very different work than what I do now so I would want that obvious when choosing a CPA.
733	If CPA signs audit report, he/she must have audit experience to do it.
734	IF I HAD NOT HAD THE NON-ATTEST OPTION, I WOULD NOT HAVE MY CPA LICENSE. / / I got my license in 2007, after returning to school as a single parent. I chose the non-attest option because I couldn't afford to put in the type of work schedule that is often required for attest experience. I am a very proud of my license and I frequently encourage others to get it, but I think it's imperative that you offer the option to bypass the attest experience, for life situations like mine and for many other candidates who have no interest in working on audit engagements. My son is about to graduate with his accounting degree. He works for our firm and has become an excellent accountant, but I can tell you that the attest experience requirement would be a deal breaker for him. He has no interest in leaving here to work 500 hours for another firm in a field he doesn't enjoy. /
735	If is difficult to fully function as a CPA if you cant even sign a compilation report.
736	If the candidate is meeting the general requirements through industry experience working under the direct supervision of an active CPA for at least two years, then this should satisfy all requirements to be certified. This is currently signified as meeting requirements for licensure under the "G" pathway.
737	If you are going to change the attest experience requirement, make it longer, not shorter. It shouldn't be easy for just anyone to get the audit license.
738	I'm a CPA with G status and only work with tax. I'm not too familiar with the attest experience requirement.
739	I'm a CPA without the 500 hour attest requirement, so of course I'm unable to sign audits and reviews. In my prior partnership firm, we didn't peform audits, but we did perform reviews. Even though I performed the bulk of the work on the reviews, my partner would have to be the engagement partner and would sign off on all reports. I've since broken off from that partnership and formed my own firm, and I'm unable to perform reviews, even though I do have quite a bit of experience. I've looked into trying to collect the 500 hours of auditing experience with another firm, but it has proven to be difficult logistically. I'm not sure me collecting the 500 hours at this point would actually improve my work on reviews, so it's seems unnecessary in my situation.
740	I'm holding a G license due to lacking of attest experience, I see the requirement is necessary but also it will by nice CBA can further review the required hours for reasonableness.
741	I'm in Govt Acctg ([redacted]). It's disappointing that there is no opportunity to obtain any attestation qualification through my employer because we audit govt contracts, not financial statements.
742	I'm not at all sure that having a split licensing path makes any sense. Why would we require attest hours to be licensed to sign attest reports when there is no other discipline within accounting that requires a similar "apprenticeship"? My view is that if future licensees meet the

Licensed CPA – 3 to 10 years – 1,170 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
	educational and testing requirements, they should be licensed as a CPA. They have responsibilities to practice within our professional standards.
743	I'm not sure I know what the attest requirements currently are.
744	I'm not sure that I am qualified to express an opinion about attest services because the actual activity involved with attest services-completing WPS and taking specific measurements in specific ways and documenting them in a particular fashion-is too arcane for me to engage in and not worth the effort of more experienced practitioners to teach me. Therefore, I can never obtain the experience to obtain attest certification.
745	I'm not sure this requirement is meeting the actual purpose of the requirement.
746	I'm not sure what the goal of evaluating this criteria at this time, but I do think it is reasonable that applicants have 500 hours of attest experience in order to obtain the license.
747	I'm on the tax side, will never be doing audit work and therefore it does not apply to what I do thus find it a waste on me.
748	I'm sorry I'm not familiar with the current attest experience requirement.
749	In 2004, I applied for my licensure Pathway 2 - without attest experience.
750	In 2007, [redacted] transferred me to CA from the Metro NY area, where I had [redacted] CPA attest licenses. CA was by far the most stringent state to get the attest license in. Since my attest experience (signing off on financial statements) was 21 years old at the time, CA required me to take 48 CPE hours of designated accounting courses, which I did within 2 or 3 months. At least they did not make me work in attest work to update my experience. I guess I can understand the coursework requirement, even though I was no longer working in attest functions. It just came at a time when I was trying to relocate my family, and taking on the responsibility of running one of the firm's biggest clients for internal audit work. / / Also, my attest experience had all been with [redacted]. Your state required attest forms to be signed AGAIN by [redacted] partners. It was not good enough to give you a copy of the original [redacted] forms/ signatures that had been required for my original PA license. Do you know how hard it was to try and find [redacted] after that firm no longer existed? Wow. I still do not see the point of having to get separate forms signed. I was 47 yrs old, and had moved several times to different states, and had not had any contact with [redacted] since I was 26! / / If I would have known how involved it was going to be to get a CA license, I would not have relocated. At the time I moved, I had been involved with helping others in metro NY get the state licenses they needed, through reciprocity processes. All those states only required a copy of the original attest experience forms that had been needed to get their original state license.
751	In addition to the minimum of 500 hours of attest experience, you may want to consider the results of the candidate's firm's peer review. Candidates employed by a firm that performed poorly on their peer review may need additional training outside of the firm to gain the necessary skills to properly perform attest engagements.
752	In general I feel that the attest experience has been a valuable requirement, since this is an important part of public accountancy
753	In my career path in Government finance, I have never worked where I could have gained attest experience and I don't anticipate ever working where I would gain that type of experience. I was relieved that there were 2 license paths. Had there only been an attest type license I never

Licensed CPA – 3 to 10 years – 1,170 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
	would have gotten my CPA. Since there was the non-attest path, I was able to obtain my CPA license, but with no attest experience, but for my chosen field, that's ok.
754	In my experience, attest experience is absolutely mandatory to be able to sign off on audit reports. While study materials and the CPA exam are all well and good, they are no substitute for real life experience with all of its hickups and permutations it entails.
755	In my opinion the specific 500 hour requirements are unnecessary.
756	In my opinion, attest experience requirement is not useful. It should be abandoned.
757	In my opinion, current attest experience requirements are sufficient.
758	In my opinion, I believe the current requirement of attestation hours is way underestimated. To play such an important role, signing off audit report, should require at least 1,000 or more. / / The other option is that a new CPA with attestation credential should be required to wait, say at least 3 - 5 years, to qualify for signing off audit report.
759	In my opinion, obtaining minimum attest experience is critical for an accountant's professional development. If anything, I believe the required number of attest hours should be expanded from the current minimum level.
760	In my opinion, the attest experience requirement for California should be consistent with the other states.
761	In my opinion, the attest experience requirement should be modified or even eliminated. Even though I have never been in public accounting, I know that 2 years of attest experience does not amount to much in the way of bolstering a CPA's attestation "skills". The skill level required to do field work in audit engagements is not very high, almost clerical. I believe that peer review can be an effective tool to ensure the quality of attestation work done by licensed CPA's. The attest experience, as currently formulated, does not assure anybody that a CPA will be competent in performing attest services. It does, however, deter future CPA's from acquiring the "A" type license and offering attest services.
762	in my opinion, the attest experience requirements are not strictly followed. The determination of whether an applicant actually had the required experiences rest entirely the approver (public accounting firm, usually), so it would be probably hard for the CBA to enforce the stricter application of requirements. Working for a public accounting firm, I've seen many tax accountants receive attestation type license (Experience Completed = A) through audit rotation. However, they mostly never experience all of the required tasks.
763	In my opinion, the current attest experience requirement is adequate however it can be more flexible for those who could not get an opportunity for public accounting experience (i.e. internal audit, fraud, and etc.).
764	In my opinion, the requirement is adequate and could even be increased.
765	In my opinion,500 hours is an adequate required hours for a CPA license with the attest experience to separate from the general experience licensure. I don't think this requirement should be changed.
766	In my practice, I do not do any attest engagements.
767	In order to protect the interests of investors and the public interest, a company's audit or review should be signed off by a CPA with attest experience. The current 500 hours of attest experience

Licensed CPA – 3 to 10 years – 1,170 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
	should be maintained as the minimum licensure requirement for those CPAs who want to sign off attest reports.
768	In the past, to be a CPA, one had to have both tax and attest experience. It was nearly impossible to get attest hours. The rule is better that CPAs can choose to either certify under attest, or tax or both. / The experience requirement for anything in this economy is hard to get. It's hard enough to get a job and make a living let alone get a job that provides attest hours.
769	In theory I think it's a good idea from a "well-roundedness" perspective, but in practice it doesn't work very well, and becomes another "box to check" that doesn't really provide any additional comfort on the qualifications of a CPA. Let's be honest - one year of experience (whether attest experience or not) is not going to make someone qualified to sign off on most financial statements (or most tax returns, for that matter). And from the practical perspective, I got my license under the Form G requirement because, while I had the audit hours, the process of trying to track down sign-offs for all the audit engagements was too onerous - I knew that I could just get a Form G, I would never sign off on an audit report, and so I felt it didn't really matter.
770	In today's environment few small firms are preparing audits and reviews. This makes it difficult for applicant's to obtain their attest experience. Firms that need accountants to perform attest functions can determine the applicant's experience without relying on the attest experience requirement of a CPA license. / / I received my accounting license almost ten years ago without the attest experience. Although I worked in a firm and helped with some audits and reviews, I did not have enough hours for the attest requirement. I was not interested in performing audits and reviews as part of my practice and did not attempt to get additional attest experience. / / My practice consists of tax preparation and accounting and consulting for individuals, small corporations, partnerships, trusts, etc. Most of these types of entities require ocboa financials statements (if any). Additional hours of experience in attest would not help me better serve these clients. When a client requires an audit or review I refer them to a larger firm with the manpower and experience to prepare the audit or review. I work closely with auditors to make sure the financial statements are prepared correctly. / / Requiring applicants to have attest experience when they may never perform attest functions dilutes their experience in areas that may be more valuable to their future practice as accountants.
771	Is it really necessary? If it is, then shouldn't there be an equivalent for tax-oriented preparers?
772	it does not apply to me
773	It does seem a little high but I think it's a reasonable amount of time to get experience with audit. The first couple hundred hours are filled with ticking and tying and footing. It takes a long time to fully understand the audit process and the requirements of GAAP or other bases of accounting to prepare proper financial statements.
774	It forms an important part of the CPA licensure qualifications. If anything, the hours requirement should be increased.
775	It has been about 8 or 9 years since I went through the process of meeting the attest experience requirement but my memory is that it was difficult and not a clear process for the person seeking the attest experience or the person signing off on the requirement. Efforts to improve clarity on what is required would be beneficial.
776	IT has changed since I took the exam

Licensed CPA – 3 to 10 years – 1,170 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
777	It is a good requirement but the employers usually sign with much more hours than 500 hours. It is not easy to get the signer to sign. It is better to get more objective way to evaluate.
778	It is a good requirement to provide that only competent applicants can become licensed to sign attest engagements.
779	It is a great requirement. I found it to be very valuable.
780	It is a must. CPAs should have it.
781	It is a necessary requirement as the attest function is what the CPA license represents
782	It is a reasonable experience requirement.
783	It is a vital part of being a CPA.
784	It is adequate.
785	It is adequate.
786	It is an absolute necessity. The knowledge gained throughout the experience process is invaluable and cannot be taught in books. Even if you only practice in taxation, it provides understanding of the complete picture of accounting.
787	it is at the minimum level or the level at which you can plan, execute and conclude a simple audit. It can most likely be increased so that the requirement is to be the senior on an engagement for at least 1 year.
788	It is difficult to identify if a course can be used for multiple purposes, for instance government and A&A. Additionally it is difficult to identify which courses actually meet the government requirements
789	It is difficult to obtain 500 hours of attest experience because I am not working at an audit CPA firm. / I hope you can offer any alternative methods to fulfil the attest experience requirement. /
790	It is good to have attest experience for CPA license but the job market is hardly can provide audit hours for all CPA candidate. I think the currently system allows CPA licensee without audit hours requirement can help a lot.
791	It is helpful to have the professionals have the required experience.
792	It is imperative to have the attest experience requirement remain in place.
793	It is important for CPA licensure candidates to demonstrate that they have worked in the field with professional guidance. The attest experience requirement is one way to accomplish that.
794	It is important to have the attest experience especially if the CPA is going to signing any documentation related to the financial statements. How do you know what you are doing unless you have actually go through the process of working on, supervising or managing attest services.
795	It is imprtant to have experience befoe receiving ones license. The test and schooliung can only teach you so much. Actually perfoming attestations teaches much more than the testing can and a person with their license should have experienced the real world
796	It is my impression that the quality and nature of experience reported to the board varies significantly from firm to firm and applicant to applicant. Further, many engagements and perhaps several years are needed by an auditor before she has a suitable grasp of all areas of audit practice. Therefore, guidance should be provided/improved to assist persons responsible for preparing and approving the forms to determine whether appropriate levels of experience and responsibility have been attained. CBA might consider enhancing the audit practice

Licensed CPA – 3 to 10 years – 1,170 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
	requirements with respect to both time and quality of experience. Careful implementation should result in a narrowing of quality differences between firms of all sizes and a rise in audit quality throughout the profession.
797	It is necessary and I didn't find it that difficult to get it done & submitted.
798	It is necessary to get hands-on experience
799	It is not a requirement for what I do and I think that is appropriate.
800	It is not necessary.
801	it is not required of me for my type of license renewal
802	It is odd that attest experience also gives you the ability to sign-off on tax work. Attest experience should be required to do attest work, and with the complicated nature of the accounting and business environment the attest experience should probably be longer, possibly up to 5 years. Additionally, for CPA's that do tax work, there should be a separate experience requirement working in this area.
803	It is only useful for practitioners planning to perform attest engagements.
804	It is reasonable
805	It is reasonable.
806	It is ridiculous and should be eliminated. The 500 hours does little or nothing to provide assurance of quality. In fact, it is misleading to the public and implies some highly specialized knowledge and experience, which it is not. It grossly limits the supply of assurance services and unfairly excludes CPAs from this area of the market if they cannot quit their current employment or halt their businesses merely to gain the 500 hours of useless experience. Other quality measures, such as mandatory peer review, malpractice insurance and/or a requirement to have a certain amount of education in auditing and assurance services, would be more effective and attainable for all CPAs.
807	It is sometimes time consuming.
808	It is very crucial to have the work experience and training for the CPA attest license.
809	It is very difficult in obtaining attest experience being an overseas applicant
810	It is very difficult to obtain the hours. It took me over seven years. If someone was in the "in" group they stayed with the company and got the hours. I was laid off usually after busy season and had to start over as staff auditor with yet another company. Rarely was I rehired by a company because then they'do have to pay me more because of my experience. I had two companies that rehired and paid a little more, and one of them eventually signed off under the old rules. / I'm glad I got the full CPA license but in the end, I don't use it. I'm disabled from breaking my back.
811	It may be unreasonable for California to require work experience of 500 hours even for a licensed out of state applicant
812	It provides valuable insight into a wide variety of accounting issues. 500 hours is nothing when compared to the training it provides. What else would provide better experience? What is the motivation to change?
813	It really depends on the CPA that you have asked to signed your attest experience requirement. If that CPA is a vengeful person (e.g. you resigned and no lonegr works for his firm), he can

Licensed CPA – 3 to 10 years – 1,170 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
	always give the CPA candidate a very bad review. In other words, it is very subjective, depending on the person signing the attest function.
814	It seems a bit excessive compared to other states but honestly the fact that most if not all the states haven't yet agreed on some sort of consistent licensing process is odd in itself.
815	it seems antiquated and irrelevant.
816	It seems appropriate for those who are performing attest services.
817	It seems fine to me - it seems that the firms sometimes make it harder than it needs to be, but that's expected with big organizations.
818	It seems quite cumbersome and even thought I was working at a public accounting firm, I couldn't have my forms signed off until I had been here three years.
819	It seems reasonable in order to ensure valid attestations.
820	It seems reasonable to have a licensee complete the attest experience in order to sign off on audit reports.
821	It seems reasonable.
822	It should be 3 years or equivalent. Nobody can be a competent practitioner with less than that.
823	It should be expanded to include other attest services outside of public firms. Such as internal audit for publicly traded companies.
824	It should be longer, we have staff that technically, based on the requirement, qualify for the attest experience to get an A license, but the thought of them being able to sign attestation reports is scary given the lack of experience.
825	It took me nearly 10 years to get my "A" license. I worked for smaller firms that were hesitant to fully sign off on candidate hours. In the eyes of management the form required for submission contains questions that are left open to a lot of interpretation. I worked for a manager that had two candidates audit hours examined by CBA. This happened to him twice many years before I worked for him. During the CBA audit process he had to fly to Sacramento with the candidate and both candidates on separate occasions did not end up passing the CBA "A" license exam process. I heard this story from him many times throughout the years that I worked for him- typically when I asked him to sign my hours. It took me several years and with a slight push from the CBA he finally submitted the hours that I completed at his firm. I ended up successfully getting my A license. But looking back on the process, in my opinion his unwillingness to the sign the form absolutely held me back. Anyhow, I went on to start my own firm. Since he was late in his career I wanted to make sure the process was completed sooner rather than later. I know the goal is to protect the public but in my experience the process of getting my "A" license was substantially more difficult than actually indicated in the CBA publications. 500 hours seems easy, but the reality is there are other questions on the experience form that require substantial judgement on behalf of the person signing the form. It may be helpful to provide support to Managers responsible for signing these forms so that it can prevent situations like mine. Ex. a training video, hotline etc.
826	It was a good experience that paved the way for an accounting profession.
827	It was a great experience to work for a public firm.
828	It was a long process, but I feel it allowed me to be a more qualified licensed applicant which would allow me to sign audit reports in my future years.

Licensed CPA – 3 to 10 years – 1,170 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
829	it was an important part of becoming a well-rounded CPA and improved my ability to approach issues from both the tax and accounting perspectives
830	It was fairly easy for me, as a public accountant, to gain 500 hrs of attest experience since we start accumulating the hours from the first week of our employment. But our firm also made sure that we have spent enough time on auditing various accounts (i.e. cash, AR, equity, revenue, inventory, etc) before approving the hours.
831	It was long and grueling. However, I did learn a lot about preparing financial statements and note to the financial statements. Due to the stringent rules of my internal review committee, my work papers and financial statements were revised until they were perfect. It was a good learning process. In addition the steps to verify the accounts was helpful in other aspects of my job.
832	It was not that difficult, and I recall that it was fairly easy.
833	It was simple and did not require a lot of time.
834	It was valuable for me to complete the work experience regarding the attest experience requirement.
835	It was very simple and straight forward. The guidance provided by the CBA staff was excellent and helpful. No change recommended
836	It was very time consuming with rather onerous requirements. While I understand the need to protect the users of certified public accounting services, I was a practicing CPA with 20+ years of experience, and I still had to supply the board with numerous documents, affidavits and even my finger prints. It was the first time in my life that I had been fingerprinted?!
837	It was very valuable experience to me, and I believe it is important to perform attest practices. /
838	It would be great to submit attest experience electronically through the dca website. Otherwise, no other comments!
839	It would be nice if there was a national standard, instead of 500 hours in CA and 1000 in other states.
840	It's a pointless requirement for what most CPAs do in actual practice.
841	It's a valuable requirement.
842	It's fair and it's fine - it distinguishes those with public accounting and attest experience from others who may not have it. It's something that employers ask about and is an important differentiator in interviews and for networking. To at this point get rid of the differentiation would be to disregard and disrespect those of us who have worked so hard to get the "A" as opposed to the "G".
843	its fine
844	Its good and stringent. The regulatory review every 6 years is relevant too. Maybe renewal every 3 years might make it easier for CPAs instead of renewal every 2 years.
845	it's important to keep it as it provides a good foundation to what a CPA is responsible for, the biggest one is integrity. it takes strong integrity to be a good auditor and review financial statements.
846	It's is important for a CPA to gain the attest experience.
847	It's necessary
848	It's necessary for those that are attesting for financial reporting purposes

Licensed CPA – 3 to 10 years – 1,170 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
849	It's painstakingly difficult to keep up with the requirements on a yearly basis especially when I am no longer in public accounting, but would like to keep my license active.
850	It's too grey. I completed the noted 1 year requirement to have the attest license, but the firm that I worked for would not sign off on the attest license until an individual had completed an audit as a senior, which is more a 3 year requirement.
851	It's valuable to have the experience to understand completely what it means to "attest" to the results of an engagement and the expectations placed on a CPA when they undertake attest engagements.
852	Knowledge of Transaction Flow in Accounting Systems and Data Mining helps to be a more efficient and effective Auditor (in my opinion).
853	Lacks pragmatic analytic business experience requirement and/or allowance for such experience in lieu of pure audit experience.
854	Leave hours of experience rquirement as is
855	Like that on-line course content is available on many relevant subjects from AICPA and other reputable organizations.
856	Maintain the attest experience requirement.
857	Many CPA firms perform very few audits, if any. This is especially true with the smaller firms. This makes it very difficult to acquire the attest experience hours required. Individuals who do not want to perform audits but want to become a CPA are able to do this with the different pathways offered for a restricted license. This has been ideal for my situation.
858	Many other states do not require attest experience as a requirement for licensure. It is reasonable to require experience prior to signing an audit report but it should not have a separate designation on the license itself. The separate designation creates a separate class of CPA licenses. In reality, many CPAs will never sign an audit report.
859	Many states do not have two types of licenses. I recommend removing this requirement and only having one license. Even though I had to obtain the hours for attestation, I still recommend removing this requirement.
860	Many states do not require the attest experience requirement for the CPA license. In my opinion, it is because CPAs without or less attest experience anyway could not perform the attest services well and could not meet the clients' needs, and therefore clients naturally becomes know those CPAs are not qualified for the attest or higher level of services. As a result, those CPAs will not be able to perform the attest services anymore. So, I think it is not really necessary to classify the CPAs into two groups for the CPA licensure.
861	Minimum of 500 hours attest experience is too low, in my opinion. I don't believe it will cause any hardship to attest license applicants if the hours experience was increased as most of them are employed by accounting firms anyway and they will clearly get more experience hours than the min 500 required. In any case, I believe most public accounting firms (Big 4, surely) require significantly more hours than the 500 required by the State before the partners would sign-off on the experience form. At the time I was applying for my attest CPA license in 2010, I think the internal firm requirement was at least 2000 hours or approx. one year of experience, divided into all the relevant areas of an audit, from planning, execution, and completion). However, some of the audit areas/responsibilities that the partners require before signing off are not assigned to first year associates, therefore most have to wait until their 2nd year or 3rd year in the firm

Licensed CPA – 3 to 10 years – 1,170 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
	before being able to prove they have gained the necessary experience in the relevant areas and get partner sign-off. / / In addition, a minimum of 500 hours (in terms of a 40 hour work week, this is only 12 weeks - 3 months?!) is not sufficient experience for attest, given the complexity or risk the attest CPA may have to sign-off on once they get their license. From the public's point of view, an attest CPA is the same as any other, but I would argue that those who were able to get more experience in terms of hours and audit areas are probably better equipped / more qualified than those who just obtained 500 hours in order to get their attest license. / / Having the distinction between an attest and non-attest license is also what I think is so useful in terms of public service. The types of work/audit that a general licensee has experienced vs. an attest licensee is so varied, it is in the best interest of the public to know and understand that one CPA is not equivalent to another when assessing who to engage based on the type of work they need help on. I'm not sure if other states have this, as far as I can know the State of Louisiana doesn't (based on signing off an applicant's general experience hours), and neither does the State of Georgia (based on a former colleague who obtain their CPA license from that state). For selfish reasons, it's a source of pride for me too, to be able to have that distinction - I worked hard for it, and I'd rather not be lumped in with general experience CPAs!!!
862	More restrictive than other states, but it is reasonble.
863	More than 500 hours should be required to obtain attest signature rights. If I had to estimate, it should be increased by double, totaling 1,000 hours. It's important to understand all aspects of a balance sheet and P&L, especially if an enetity has many warehouses/factories and intercompany entries or transfers. Also, let's not forget foreign investments. It's an international world now.
864	My attest experience taught me to see things from a higher level, while understanding the importance of detail processes. Everybody's learning at a different pace, however, most of people I know are learning most on the 2nd and 3rd year. Withoug my attest experience and great people who mentored me during the first few years of my public accounting practice, it will take me longer to reach my career goals.
865	My Attest experience was invaluable in my own professional development, providing extended learning opportunities in problem solving, variability, critical thinking and client/interpersonal relations.
866	My concerns about the lack of attest experience are 1) the confusion that it causes with the general public who do not understand the difference between a CPA with or without attest experience. They are focused on the fact that the person has a CPA license - no one introduces themselves as a CPA without attest experience, only that they are a CPA and 2) the "original" CPA license has been devalued of the experience that I feel is important to represent the profession.
867	My CPA license does not have the attest experience status but I have the attest experience. I performed 200 hours in a CPA firm. After that, I went to a county department “Auditor Controller Department” and performed attest services over 500 hours in the course of my employment as internal auditor. I do not agree that the supervisor has the final authority for the CBA dictate whether or not the attest experience is granted to a new licensure. My supervisor decided to deny any attest experience because he wanted to be the only person in the department with that status. It was a matter of personal decision and not based on the

Licensed CPA – 3 to 10 years – 1,170 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
	experience. He performed a negative evaluation and I did not obtain the attest experience. It is very hard to know that after you had worked so hard you are in someone hands and if that person does not like you then you are out of luck.
868	My CPA license is a "G" type, but I do have enough attest hours from my time in Public Accounting under a Big 4 firm. My experience is that the Big 4 approver sign-off requirements is above and beyond the CBA minimum requirements. If I wanted to convert my "G" type to attest type, it will be difficult to get the proper signoffs required.
869	My experience was very satisfactory. I received a response faster than I expected.
870	My feelings are mixed. I think that the experience itself is very helpful, not only if you plan on doing attest services but also in general knowledge of how things work together. I also feel that the requirement is used by some firms to manipulate the person working on their attest hours. That was my situation. The firm that I worked for refused to sign off, even though I had sufficient hours. They did they because I refused to go along with them on some issues and was resigning. The politics of it are horrible. It would be great to have the hours reported to the Board or someone outside of the firm that the candidate is working for.
871	My firm provides tax compliance services only. My license is a non-attestation license. / It is highly likely that I would not have become a CPA is an attestation internship had been required. / Everyone I spoke with that had gone through the attest internship said that it was a grueling two year experience.
872	My firm, [redacted], had much stricter experience requirements
873	My focus is in tax and not audit. My only comments are that someone that is doing attest engagements should definitely have the proper experience and knowledge in order for outside investors to rely on the financial information that the CPA is performing attest services for.
874	My license do not allow me to do attest services as CBA requires that I submit 500 hours of work experience signed by a licensed supervisor. I understand how important it is to have experience before taking on an attest engagement, but so is every other engagement. I believe that the license alone should allow a CPA to do attest services. Of course, each licensee will be liable for all services rendered, including but not limited to attest services. So, I don't really see the need to require more other than to have the CPA license. That should be enough to allow a licensee to provide accounting services, including attest.
875	My license does not have the attest experience requirement, as I cannot sign financial statements.
876	my license is G.
877	my license was based on experience without attest experience. The license path to become a CPA without the attest experience is very important to me.
878	My only comment is that having the separate licensing option of not fulfilling the attest requirement is a good policy. I believe all states should do the same. I see too much time spent on audit hours by people who have no interest in pursuing a career in auditing. This slows development in the areas that a candidate might be more interested in (e.g. tax). In many cases, the audit hours provide minimal value to the rest of one's career. With that said, I hope the CBA is not considering doing away with the general experience pathway to CPA licensing.
879	My original CPA license was issued by [redacted] in 1969. However, before receiving the license, I was required to meet the Kansas two year experience requirement under the supervision of a

Licensed CPA – 3 to 10 years – 1,170 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
	licensed CPA, one year of must be in auditing. / / My experience was gained in the Kansas City office of the firm which is now known as [redacted] / / Those two years gave me such great experience in not only how to audit, but in understanding how business worked. / / For whatever it is worth, I believe a requirement of at least one year of attest experience would be a great service to the CPA candidate and to those who will engage that CPA later. /
880	My own license lacks the attest experience. I was grateful to have this option because I never intended to perform audits or other attest work, or follow that track within the profession. I've been a CFO at a community bank for 17 years, and while I have drawn extensively on the accounting and CPA training I received, I very seldom (if ever) have need of the attest experience that I lack. I like the current system's structure which allows for a CPA license to be granted without the attest experience. / / I recently signed off on the general experience requirement for our bank's young controller. She was in the same position that I was, desiring a professional accounting career but not in any attest area. I believe that many such professionals exist, and the current structure accommodates that need.
881	My own was gathered working for a smaller regional firm that did both tax and attest. Continuing education is critical to staying current in attest.
882	My personal experience never provided the ability to meet the hours requirement to meet the attest experience. With a 10 year background in industry accounting, I then moved into public accounting with experience in taxation, general ledger accounting, outside CFO work, and IT consulting. / / Would I like to have a license to sign compiled financial statements? Yes. However gaining the attest experience at this point in my career is impossible and I rely on other Partners to sign on my client compiled financial statement engagements. I believe an attest experience requirement is necessary, however another route to obtain the full license would be beneficial. The peer review requirement would weed out any CPA not performing quality work under the professional standards required. /
883	My specialty niche is forensic accounting. I completed virtually all of my attest experience but since it was not required for my career, I received my CPA credential without it. However, I will affirm that my experience in performing audit work has benefited my current career tremendously. I feel a reduce number of hours is important for the credential in general and in my specialty market.
884	My time spent with [redacted], 7 years, gave me better training and experience at working with complex technical accounting issues and ethical implementation of guidance than any college, graduate school or industry experiences allowed. I believe the attest experience requirement is key to the development of a CPA. This is second only to the excellent study of ethics that I obtained while an undergraduate business student at the [redacted]. Technically accurate and ethical implementation of accounting guidance is what should be expected of a CPA licensee.
885	n/a
886	n/a
887	N/A
888	N/A
889	n/a
890	N/A

Licensed CPA – 3 to 10 years – 1,170 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
891	n/a
892	N/A
893	N/A
894	N/A as I did the non-attest path.
895	Necessary to get hands on experience from established CPAs in Public and private accounting.
896	No attest experience and none with the requirement.
897	No attest experience because I am an accountant in federal government.
898	No attest work /
899	no comment
900	no comment
901	no comments
902	No comments
903	No comments
904	no comments
905	no comments
906	no comments
907	No comments
908	no Comments
909	No comments
910	No comments now.
911	No comments.
912	No comments.
913	No comments.
914	No comments.
915	no comments.
916	No comments. The attest experience requirement seems appropriate.
917	No Experience in this requirement.
918	No issues or concerns. The requirement is appropriate.
919	No issues.
920	No issues. Easy to get certification done efficiently.
921	No less than 2 years attest work experience is acceptable for initial CPA licensure.
922	None
923	None
924	None
925	None
926	NONE
927	None
928	None
929	None
930	None
931	None

Licensed CPA – 3 to 10 years – 1,170 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
932	None
933	None
934	None
935	None
936	None
937	None
938	None
939	None
940	None
941	None
942	None
943	None at this time.
944	None, I think the current attest experience requirements are adequate in my opinion.
945	None.
946	None.
947	None. Thank you.
948	None; I am mainly working on the taxation field.
949	Not all applicants whom have passed the CPA examination are afforded the opportunity to obtain attest experience or meet its rigorous requirement. There are lots of exploitation and favoritism that occurs which interferes with applicants ability to meet the 500 hours attest experience. In my case, I accumulated well over 1,500 in attest hours but still have not been signed off due to unprofessional behavior and practices that occurred during my attest engagement with the [redacted]. It is my hope that applicants who completes the 500 or more hours requirements will be able to obtain attestation without interference by unprofessional CPAs refusing to sign off on their attestation hours. How this can be done is up to the CBA and its staff to determine.
950	Not all CPA's work in the Attest function. Many work in Tax or other areas. I myself have worked in Tax for 15+ years and have never specifically worked on an Attest engagement I don't feel an Attest requirement is necessary because it implies that all CPA's work in the Attest area. If we take this approach, then we should have a requirement that CPA's have experience in other disciplines as well (Tax, Gov't, etc). It also presents the impression that Attest is more important than other areas (such as Tax, Gov't, etc).
951	Not all hours are created equal. A CPA candidate can obtain 500 hours very easily, but there is no requirement to ensure a CPA candidate has performed work in all areas, including more difficult or complex attest areas. Hours should be weighted differently, or counted in different pools with different requirements, based on their level of complexity.
952	Not applicable to me as I do not perform the attest service.
953	Not applicable.
954	Not much topics provided in terms self study material by industry type. CBA should provide list of recommended vendors for study material at least every 2 years and provided notice through out for any that a no longer recommended.

Licensed CPA – 3 to 10 years – 1,170 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
955	Not necessary for me since I don't intend to ever sign. If I did want to work though, I don't think the 500 hours would be a good metric. I'd get rid of the requirement and just rely on peer review to determine competency.
956	Not sure it is entirely appropriate given practitioners in public accounting that are used as a tax specialist on an audit engagement may fall within this criteria while in fact, they are not technically performing full audit functions as the audit group. For this reason and rather than trying to create some carve out group, I am not sure it makes complete sense for the rule to be so broad or all encompassing as it currently is written.
957	Not sure what portion could be review and compilation versus audit experience
958	Not sure why in-active CPA's are being asked to take action on this. I would like to have this removed for in-active CPA's
959	Not to require attest experience. Treat all CPAs under the same experience requirements.
960	number of attest hours required to become a cpa seems low. I don't think I was qualified enough to sign a report at that level of hours.
961	Obtaining the attest experience hours is long and tedious but I felt it helped solidify the concepts and skills required to audit.
962	On the job attestation training under the direction of a licensed CPA is a critical element of developing the necessary skillset of a CPA.
963	Only auditors should be required to do the required hours.
964	only two questions for the survey? Did I miss something?
965	Our industry seems to be under attack from lots of sides and most of our licensed members are working in Tax or doing mostly non-attest level work. The experience requirement seems to be a big hurdle to get licensees
966	Our requirements are applicable but go forward, we might want to increase the requirements
967	Outdated and unnecessary.
968	Overall, I am in support of the attest experience requirement. I don't have the data but believe attest engagements are more effectively conducted by firms with more than one CPA. This is the case as I believe attest engagements are far more subjective than tax work so they require more than one experienced, attest oriented CPA reviewing them and offering ideas, criticism, perspective, etc. I believe the profession and the public at large to be protected by policies like periodic peer review and the attest experience requirement.
969	Peer review is necessary.
970	Please continue to require the attest experience requirement. It seems the current standards for licensure are becoming inadequate to ensure licensees are well qualified and have truly earned the CPA designation.
971	Please do not change it. Newly licensed CPAs do not possess / the skill to audit without an attest experience.
972	Practical experience is crucial in understanding the attest aspect of becoming a CPA. The issue becomes, what aspects of the engagement are more crucial than others. My feeling is the overall planning of an engagement and the process in determining audit risk is more crucial to a new CPA candidate than tracing or vouching systems. In addition, with more and more audits through a system (such as ERP), it is crucial that a candidate understand system controls

Licensed CPA – 3 to 10 years – 1,170 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
973	Prior work experiences included working for the federal government as a Controller for 22 years. Due to budgetary limitation for training, it was difficult to obtain the CBA approved CPE course requirements and experiences to maintain an active license status. The issuance of my license was held-up for 2 years because the CFO (my boss) was not a CPA. I met with the CBA representatives in California (at my expense) to present my case. I was managing 5 independent Auditor contracts with Big 4 CPA firms at the time. The license was not granted. I had to negotiate through HR an opportunity to work in another division under a CPA to satisfy the CBA requirement of working for 6 months under a licensed CPA. The licensing requirements governing experiences for non-CBA CPAs are less onerous.
974	Process was fairly straight forward but time consuming. For a small practice as mine this was a big hurdle to jump. The question to me was whether or not this process is really going to catch the people that need the regulation. I passed without any significant issues but based on the lack luster reports I have seen out there I know not everyone is complying to the standards. /
975	Professional audit was conducted. I am pleased at the ability to email documents and receive an email back confirming receipt.
976	Proper attest experience provides the professional with the necessary experience to properly understand and assess different organizations in order to further provide services. From planning, risk assessment, auditing, analytical procedures, a person learns a wide range of techniques that are not learned from traditional classroom education but only through real time engagements. Therefore, attest experience should be required for all applying for a CPA license, regardless of whether the applicant plans on performing attestation engagements or only tax engagements.
977	Received reciprocity from another state.
978	Requirement is valuable but 500 hours might be too onerous and unnecessary.
979	requirement seems fair
980	requirements appear reasonable
981	Review and Compilation engagements should form part the 500 hours attest experience requirement. /
982	seem adequate
983	Seems a little low to me. 500 hours is only ~3 months of full-time work. It would be fine if the experience were in small audits & the CPA then signed off on small audits, but doesn't seem like enough experience for large audits. However, in practice, the likelihood of a brand new CPA signing large audits would be extremely rare.
984	Seems adequate. I dont have any trouble obtaining the hours needed for the requirement, and I only take CPE that I feel I need.
985	Should be 1,000 hours under the direction of a California CPA
986	should be required for auditors
987	Should be restricted to relevant credits in accounting and finance.
988	Should have total number of attest hours requirement vs. sub-categories (i.e. planning, etc)
989	Should require the previous public accounting hour requirements.

Licensed CPA – 3 to 10 years – 1,170 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
990	Similar to CPE; I believe that attest experience should be an on-going requirement where it is demonstrated and should be monitored periodically. After the first initial qualification of 500 hours, then perhaps something smaller on a bi-annual basis. Maybe like a peer review.
991	Since it is the mission of the CBA to protect the consumer, I think it is important for consumers to be able to identify which CPAs are licensed to perform attestation services. It could be an additional designation on the license, or a different credential. For those CPAs with this designation, attest experience would obviously be required. For all other CPAs, it could be waived. This would allow many other professional accountants who specialize in tax or corporate accounting to obtain the license without the attest experience requirement which is not needed for their career path.
992	Since not all jobs as accountant require attest function, I believe that you should still be able to hold CPA license once completed all required educational requirements, passing the exam and working for under CPA for at least 2 years performing accounting functions.
993	Since there are already two different types of licenses "A" and "G", I do not think the attest experiencce requirement is necesssary. Many CPAs are engaged in services other than attest so I don't think it bring any additional value for such licensees.
994	Since there is already differentiation of licensure types between A and G in place, I don't think attest experience requirement is further necessary. Also, many accountants may not be involved in attest any way, such as Tax accountants, Industry accountants, those in consulting, and etc. Attest experience should only be the requirement for those who will sign for attestation reports, which is what current requirement is.
995	Some other states do not require attest experience for CPA license. I have been wondering if California would follow such direction.
996	Sometimes it is difficult to find the requirements on the website. It could be a little clearer on where to go. It's also not always clear who needs to do what - like do I need fingerprinting? Who needs A&A hours, what if you're not in public accounting anymore? There is no guidance on things like that.
997	Sorry, I don't remember what I did.
998	suggest keeing it. To be an CPA you should be proficient at all aspects of a CPA.
999	Suggest removing the experience requirement and replacing it with mandatory attest CPE
1000	Suggestion: The 500 hours attest experience should be waved for CPA license holders with over 10 years of general accounting experience.
1001	Test experience is important for CPA's in public practice. However, many work for industry or government and would not need attest experience to perform their duties.
1002	The 500 hour attest requirement should remain. Only those with attest and tax experience should be licensed as cpa's. The non attest licensure weakens the stature of those with attest experience. The public is completely or nearly completely unaware of the difference in the different licensing status', and should feel deceived once they find out.
1003	The 500 hour minimum should at least be maintained. I can see consideration being given to raising it to 1,000.
1004	The 500 hour requirement is fair.
1005	The 500 hours experience requirement sounds reasonable

Licensed CPA – 3 to 10 years – 1,170 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
1006	The 500 hours for the attest experience seems fair for CPA candidates wishing to pursue auditing. I work in tax & accounting and have a class G license, where the attest experience requirement did not apply to me. I do appreciate that it was not a requirement since not all firms offer auditing (the one I work for does not) and I have recently started a tax practice of my own that will not do auditing or accounting.
1007	The 500 hours minimum requirement is to low. It should be bumped up to 1,000 hours
1008	The 500 hrs experience should be easy to obtain if you work in an audit department, but hard if you perform more general accounting. This seems appropriate since you wouldn't want someone signing for the attest agreement who doesn't have a good understanding of the process.
1009	The 500-hour requirement seems an overly onerous barrier to entry, given that recent California educational requirements increased to 150 hours in lieu of 120 hours. Additionally, 500 hours of attest experience does not provide sufficient assurance that an individual maintains the necessary competency to plan and perform an audit. I believe that the newly-installed peer review process provides sufficient control to identify any bad actors in practice in order to protect consumer interests. / / For these reasons, and to conform with the NASBA standard, I believe the 500-hour attest requirement should be eliminated.
1010	The attest experiece is valuable and essential to the skill set that every CPA needs. It is one of the most important things that sets CPA's apart from other accountants and professions.
1011	The attest experience worked for me and my career. I took a non-traditional route w/ my career in that I started in the private sector, I moved to the public sector in order to obtain my attest experience. Even though I took a significant pay cut when I made the move, the experience was priceless. I acquired so many skills in those two years.
1012	The attest experience changes should consider the effects on auditors (CPAs) that are employed by a governmental entity. Therefore, will these CPA work experience be sufficient to meet the attest license requirements. /
1013	The attest experience is critically important.
1014	The attest experience is important as it exposes the applicant to a variety of businesses, accounting methods and transactions that you can't learn in a book or at school.
1015	The attest experience is important in ensuring the CPA designation is meaningful in California. Professional without appropriate supervised experience should not be able to hold themselves out as CPAs.
1016	The attest experience is important, but it not critical or a good indicator of a licensed professional's understanding of accounting principles and financials in general. As such, I think it should be removed. At the same time, the CPA exam could expand on understanding accounting principles and financials.
1017	The attest experience is questionable. It is not specifically relevant as to the quality of an accountant, just whether you have suffered through a specific type of job that pays less than other jobs.
1018	The attest experience is so valuable to learn the accounting flow in a real world and necessary for anyone who engage in audit assignments.

Licensed CPA – 3 to 10 years – 1,170 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
1019	The attest experience requirement for my A license took me three years at a Big 4 public accounting firm to obtain. The difficulty in obtaining the experience requirement, though, was not the Board's criteria, but the criteria my Firm used to sign off on the attest experience.
1020	The attest experience requirement is a hinderance on tax and accounting focused firms. For example, I have years of financial statement review experience but I still can't sign reviewed financial statements because I don't have enough full audit experience. The firm that I work for does zero audit work but does review a lot of financials.
1021	The attest experience requirement is a very important part of CPA licensure.
1022	The attest experience requirement is an important part of the CPA licensure process. It allows professionals in the field to take candidates with the proper theoretical training and teach them how to properly apply their skills. It allows the "unknowns" that occur in the real world to be applied against the theoretical base that has been learned. If done correctly, this process also teaches the CPA candidate to develop professional skepticism in order to better identify situations where scenarios may not be as presented, or where the accounting performed is flawed, and in need of correction. None of these skills can be effectively taught in a classroom environment.
1023	The attest experience requirement is appropriate and a key for ensuring licensees have the right training.
1024	The attest experience requirement is considered as the most practical experience to become a CPA.
1025	The attest experience requirement is fine as it is. I have no proposed changes.
1026	The attest experience requirement is important and should be retained. The CBA may also consider enhancing it by increasing the number of hours required or the type of attest services performed.
1027	The attest experience requirement is important in protecting the quality of professionals serving the public if those professionals are going to be signing off on financial statements. It would be problematic and a disservice to the public if professionals were licensed and allowed to perform attest services on their own without having at least the 500 hours currently required for one of the pathways to licensure.
1028	The attest experience requirement is important to ensure professional qualifications of those providing that service. It is also important for the CBA to continue to proivde the "form G" experience route to licensure as well, to ensure the public can obtain non-attestation services.
1029	The attest experience requirement is invaluable. When I was licensed it was two years. Shortening it to one year was a huge mistake. I hope you are not planning to eliminate it altogether.
1030	The attest experience requirement is not a barrier to obtaining a license as some people believe.
1031	The attest experience requirement is not necessary for the significant majority of accounting professionals, as their career leads them onto non-public accounting roles.
1032	The attest experience requirement is not useful as the CPA has expanded beyond just Audit and Tax. It is also method for management to keep staff in line and prevent freedom of movement for staff. Audit competency comes through many years of gradual experience and cannot be narrowed down to hours worked.

Licensed CPA – 3 to 10 years – 1,170 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
1033	The attest experience requirement is of the upmost importance to ensure that any individual licensed as CPA have the necessary technical knowledge and expertise in performing attest engagements.
1034	The attest experience requirement is one of the most rigorous I have seen, and I am a CPA licensed in other states and have experience with the requirements of those states. I do believe it is important to certify that CPAs have accomplished the requisite experience in various areas, but with the way public accounting staffs jobs, sometimes it poses challenges in terms of ensuring you check all the required boxes because certain jobs, or sub-teams of those jobs, only work on very specific FSLIs. I believe it takes longer to accomplish all the requirements of the Form E, and I'm not sure we are really getting the value out of that exercise. Further, it puts undue pressure on staff in the licensing process to focus on Form E, instead of other aspects of their professional development. CPAs work on a variety of complex issues, and that is why we specialists in our CPA firms in order to tackle these issues - it is unrealistic for any one individual to have experience required by the Form E in a matter of 2-3 years at an accounting Firm.
1035	The attest experience requirement is reasonable in my opinion.
1036	The attest experience requirement is reasonable which assures the high quality of CPA license.
1037	The attest experience requirement is reasonable.
1038	The attest experience requirement is set at 500 hours but in practice, I believe firms ask that professionals show more than 500 hours in connection with their request for the Certificate of Attest Experience. Extensive documentation is required to respond affirmatively to the questions on the Certificate, it should be made easier.
1039	The attest experience requirement is useful in helping the public be informed of individuals are have experience in attestation. Many CPAs do not have this experience and therefore is vital to differentiate those that do have experience to provide public confidence about the profession.
1040	The attest experience requirement is valuable for a CPA to further their career. The time spent on audit engagements increases a CPA's knowledge base in a way that is hard to replicate by just studying for a test or reading a text book. Having 2 separate licenses, like we currently have in California, is a good solution for CPAs that don't want to sign on attest engagements. I feel that having the distinction for CPAs that complete the attest experience should motivate anyone serious about furthering their career in auditing, financial reporting, being a controller, etc.
1041	The attest experience requirement is what tied all the academics together for me. Having to employ the techniques, discuss the attributes and use the theory in real ways made the attest hours applicable to the success of my career as a CPA. I think 500 hours is a good start, but should be increased to 1,000, coupled with the return back to two years working under another licensed and more seasoned CPA.
1042	The attest experience requirement of 500 hours or 12.5 weeks of experience based on a 40 work week-? Really? In such a short time you are: 1. Experience in the planning of the audit, including the selection of the procedures to be performed, 2. Experience in applying a variety of auditing procedures and techniques, Experience in the preparation of working papers in connection with the various elements of 1 and 2 above, 4.Experience in the preparation of written explanations and comments on the work performed and its findings, 5. Experience in the preparation of and reporting on full disclosure financial statements. Seems to me that the experience requirement should be more like 2000 hours. Or, the State of CA could be more like New York and once you

Licensed CPA – 3 to 10 years – 1,170 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
	pass the 'test' and gain the experience by working for a licensed CPA you get your license - one license for all. No distinction as to type. More and more hurdles and regulations - that's what CA is all about.... / / /
1043	The attest experience requirement sets California apart in a good way. We have a higher standard. We should keep the additional time requirement in order to provide attest services.
1044	The attest experience requirement should be continued to maintain the high standard of CPA certification.
1045	The attest experience requirement should be reduced or eliminated. It has enabled auditing firms to dominate the audit/attest services market while making it more of a challenge for new Certified Public Accountants that have not worked for auditing firms to enter the audit/attest services market.
1046	The attest experience requirement should be removed
1047	The attest experience requirement should only apply to licensees who provide attest / audit services to clients.
1048	The attest experience requirement should remain in place for anyone expecting to sign off on financial statements.
1049	The attest experience requirement should remain optional.
1050	The attest experience requirement should remain.
1051	The attest experience requirement too put frankly, is useless. The CPA Exams are rigorous and when passing the Audit portion the test taker and examinee learns the various types of Audit reports and Audit techniques. It is useless and actually bad for many CPA Business's who are in the business of preparing tax returns as many CPA Candidate employees leave to work at a different company to satisfy for meager 500 hour requirement. It actually causes more setbacks than people can actually see as employees are quick to leave small tax preparation companies just to fulfill the 500 hour requirement. It makes no sense.
1052	The attest experience requirement was not something that I found to be difficult as I was working at [redacted] at the start of my career therefore the experience was easy to obtain. However I can see how this requirement could be difficult for other applicants if they were not working in that industry. I have no intention of my career going to a place where I would need to attest on financial statements therefore it would not have been something that I would have gone out of my way to get.
1053	The attest experience requirement was onerous with regard to time. However, while significant time was expended, the skills obtained were not sufficient to allow me to independently preform audit and attest services.
1054	The attest experience should be part of the licensing process. I know it is common for professionals not use attest skills once starting practice, where they only prepare tax returns. However the knowledge and skills you obtain from the attest experience give the CPA a more well rounded education so that they can better serve the public. It is a disservice to the public if as it sets up two different levels or standards for CPA's that is not easily understood by the public. / I hope this feedback helps and reinstates the "full" CPA license.
1055	The attest experience time requirement is appropriate.
1056	The attest hours should not be reduced, consider an increase to account for additional areas.

Licensed CPA – 3 to 10 years – 1,170 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
1057	The attest requirement is focused on financial audit engagements, which is a small portion of a CPA's scope of practice. Most financial audits are completed by large CPA firms that can take on the liability risk, and only a small number of CPA's sign an attest report. However, there are several different types of attest engagements that are within many practitioners expertise that are not financial statement related, and the CPA is not able to sign-off on these engagements. I feel that the attest requirement should be applicable specifically for those providers that will be auditing financial statements.
1058	The attest requirement is important. However, I do not believe that you can get the experience from working in a public accounting firm only. Most of us have long years of experience doing accounting with a private firm and have been exposed to the full accounting cycle including preparation of the GAAP compliant financial statements, reporting to SEC (10Q and 10K), managed external audits and implemented internal controls (SOX). I strongly believe that with my experience, I can competently perform the attest. More competently than some CPA's who got their experience from a public accounting firm. Evaluating the attest requirement to include experience in a private firm is highly recommended.
1059	The attest requirements are too specific. I have been doing audits at a big-4 public accounting firm for 8 years however I elected to do the General CPA instead of the Attest CPA because the requirements were too specific and inconvenient to check off. If I remember right, it requires me to complete several specific workpapers/tests that are outside of my regular responsibilities. About 80% of my work is leading the IT portion of external financial audits, the other 20% relates to financial auditing or internal auditing.
1060	The attestation experience requirement is really valuable for candidates to obtain. It gives the candidates a chance to learn all the different components of financial statements. It also help the candidates to learn other parts of the accounting profession, such as client service and networking with their peers. I highly valued what attestation experience brought to my own professional and personal development as an accountant.
1061	The attestation requirement is a valuable requisite that further enhances the integrity of the profession. / By having this basic requirement in place, it makes CPAs, who are planning on signing any attestation report; think twice before they sign an attestation report. /
1062	The CBA finally acknowledging a distinction between CPAs who perform attest services, and those who primarily engage in tax services, was a good move. Attest experience should not be required for those primarily in tax.
1063	The CBA should be clearer in the requirements (audit vs. review hours) to satisfy the attest experience in order to not be questioned by the Board.
1064	The CBA should maintain the current attest experience requirement otherwise the value of obtaining a CPA license diminishes.
1065	The company I used to work required us/employees to work three or four times more than CBA required hours of the attest experience to obtain a partner's sign for one of the documents for the CPA license application.
1066	The CPA license stands for Certified Public Accountant. The CPA designation was born from audit and tax work experience primarily engaged in the audits/reviews/compilations of client companies or from the preparation of client tax returns. Allowance is given to government auditors who perform attest services on government agencies. / / Any state licensing board

Licensed CPA – 3 to 10 years – 1,170 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
	should hold the CPA designation in high regard and ensure the work experience, education requirements and ethical character of CPA candidates is maintained. Many states allow candidates to attain CPA status from meeting the education requirements but not the true public accounting experience requirements. I think this lessens the lofty perception of the CPA designation in actuality and in the public eyes. / / In Georgia, I have signed off on one CPA candidate to become a CPA from work experience gained under my supervision. I made sure she met all of the State requirements. However, the lack of true attest experience is, in my opinion, a material deficiency in her background that cannot be replicated in private accounting. / / I believe the CPA designation should include true audit attest or tax preparation experience.
1067	The CPE / Peer Review requirements are not demanding enough.
1068	The current 500 hours of experience should remain in place because you learn a great deal about auditing and how to audit, deal with audit issues and how to apply professional standards in a real world situation, not in a hypothetical or academic setting. This real life experience is invaluable to the cpa candidate and to their clients.
1069	The current attest experience requirement is fine in my opinion. Sometimes it's not as easy to attain the experience.
1070	The current attest requirements seem to be adequate for the licensing process.
1071	The current hours requirement is appropriate.
1072	The current requirement is good enough.
1073	The current requirement seems reasonable
1074	The current requirement to have a minimum of 500 hours of attest experience for the CPA license in connection with preparing attest reports is excessive. Having 500 or more hours of attest experience does not make for better quality attest engagements, and, consequently, does not serve to benefit the public. A review of the PCAOB's inspection reports will persuasively demonstrate that the audit engagements of the big four public accounting firms -- with all of their experience -- were no prepared in accordance with auditing standards and the procedures they perform are insufficient or improperly conducted. If anything, new auditors are learning the wrong way to conduct an audit through their 500 + hours of attest experience with CPA firms. A far more useful licensing requirement for preparing attest reports would be to require CPA license candidates to pass CPE programs specifically addressing attest engagements and procedures. The CPE programs, however, should address the practical procedures used in attest engagements, rather than audit theory.
1075	The current requirements I believe are the bare minimum required to ensure that CPAs have the sufficient experience required to attest to the accuracy of financial statements
1076	The current system to meet the attest experience requirement is not optimal. The focus on the attest experience seems to revolve around getting specific experiences in areas of audit instead of focusing on the amount of time that a person spends in audit.
1077	The experience appears reasonable
1078	The experience in attest should be very helpful for most of the CPAs, even for the ones only work on taxation. Personally, I am a CPA working on fiduciary income tax and transferring tax exclusively. I am not sure if the attest experience requirement will make much sense to me.
1079	The experience requirement appears reasonable.

Licensed CPA – 3 to 10 years – 1,170 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
1080	The experience requirement is an absolute necessity.
1081	The experience should be simplified to allign with other states and have one category of licenses. / / certain proffesionals that perform non-financial attestation engagements continue to struggle with getting licensed (AT 101, 201, 401 and 801).
1082	The fact is that most of public CPA do not practice attest service much like they used to do,so for the new CPA license applicant will have really hard time to get an attest experience unless they go to the big firm. Unfortunately CPA is more doing tax or compilation services than audit & review reports which most of the public will not need.
1083	The field of public accounting offers a diverse range of services. Because so many CPAs practice non attest services and therefore may not have a good enough grasp of current auditing and accounting standards, the attest experience requirement helps to ensure that CPAs who give opinions are qualified to do so. I do like the requirement for this reason.
1084	The firm I worked for at the time of my licensure required meeting the hour requirement and gaining a senior title before they would sign the attest experience form. Therefore, I was unable to receive my attest license upon completion of my hours, as I had to wait on my title change almost a full year later. I think the attest experience requirement is appropriate, but applied unevenly across the major accounting firms.
1085	The hands on experience is invaluable and should continue
1086	The hours (500) seem excessive. Practical industry experience should be considered as qualification as similar action is required on documents not subject to audit or public disclosure.
1087	The investigative unit will not release any information. They are not real investigators in the sense of trained FBI, NCIS, police and other such investigators, etc. I have been married to a [redacted] for over 50 years so I know the difference. The CPA Investigative unit use the excuse that they do not have to release information as they are protected from doing so by a Calif law that was passed to protect actual investigators and police from releasing source information. They say the Freedom Act only applies to the federal government. They hide their mistakes and will not produce any information about the complaints made against a CPA. You say you only should protect the public. CPAs are also a part of the public. I was told by one investigator that she did not care what IRS said about not releasing of IRS provided information, that she said it had to be done because she said so. The only comparison that can be made is that the CBA Board of Investigators have the power of the gestapo. They do what they want regardless of what other federal agencies say. I hope someday the Freedom of Information law also applies to all branches of the CBA.
1088	The main feedback I have is more on the customer side. I work for a large public corporation and find that while many CPA auditors have experience, if they have never worked in industry I often feel they miss obvious questions or don't know how to dig deeper into the financials. / As an investor it concerns me. I honestly feel like to get the attest certification you should have both attestation and regular work experience. I realize that's a higher burden but feel that it is not an unreasonable expectation. Too many times I've seen staff who went straight from college to one of the top 8 public companies [redacted] who spend 2-3 years there and still don't really know what they are looking for.
1089	The majority of the general public that retain the services of a CPA only for tax services. This majority does not need attest services. / / Forcing CPAs who service this majority of the general

Licensed CPA – 3 to 10 years – 1,170 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
	public to have attest experience is unnecessary and pointless. If all future CPAs are required to have attest experience, many future tax professionals will decline to become CPAs and seek to become Enrolled Agents instead. This is especially true for young professionals who start their careers at smaller CPA firms that only offer tax services and do not offer attest services. / / This will slowly reduce the number of CPAs and slowly change the public's perception that a CPA is who they need when they receive a letter from the IRS or state tax authority. If this happens, the EA may replace the CPA as the preferred designation for tax professionals in a generation's time.
1090	The number of hours should be reduced and employers should be required to provide candidates with this experience in a fixed period of time. Most of the other states do not have this attest hours requirement at all.
1091	The old rule that 80 hours credit every two year works pretty well
1092	The optional pathway for non-attestation is a valuable option.
1093	The paperwork is lengthy and time consuming, but I understand why there is such thoroughness to have this designation.
1094	The peer reviewers are very expensive, and for a small firm this cost is really huge. If the CBA can have its own reviewers to perform the review (for a fee) or CBA mandates a fee structure that would be very beneficial. / More importantly, CBA should post a current list of individuals / firms on the website that are eligible to perform system and/or engagement reviews. We paid a retainer fee to a firm, and later CBA informed us that they were not eligible to do the work, and now they are not returning our retainer since they spent time...
1095	The plan/preparation/review requirements are hard to track and prove. And the 500 audit hours are hard to prove when the employer does not want to sign the certification. / / I know employees who has way over 500 audit hours evidenced by their timesheets with project descriptions and have done all areas of the requirements, but their employers say they have not done a certain area of the requirements, just to refuse to sign the certification form. Employers can also say employees do not meet 500 audit hours even with the evidence of timesheets. When it goes to CBA Enforcement appeal, employees have a hard time proving they have done all those areas, especially when they have left the employer and no longer have access to audit workpapers. It will then be up to the employer to provide a pick-and-choose workpaper to showcase employer's positon. Also, CBA Enforcement seems to tend to accept employers' interpretation regarding the number of audit hours even though employees' timesheets clearly show over 500 audit hours. / / I would support one license for all CPAs. The license is just a foundation before everyone gets to specialize in their own fields, whether it's audit, tax or other. It's up to the audit engagement signor to make sure the audit team is well-trained. The signor shoulders the risk. No tax people would want to touch audits. Don't even worry about them.
1096	The primary function of a CPA licensee is the attest function. A CPA is not needed to perform other accounting functions. Therefore if the state removes the attest experience requirement, then it shouldn't impose any requirement related to experience as any requirement not related to attestation would be meaningless.
1097	The process of registering, tracking, and submitting CPE hours is very disconnected. It would be much more convenient to be able to access everything required from a central hub.
1098	The process went well; although, I think the experience requirement could be increased.
1099	the request time is too long

Licensed CPA – 3 to 10 years – 1,170 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
1100	The required experience is the minimum that should be required.
1101	The requirement are very stringent. I renewed my license in 2015 thinking I had enough to keep it active but after speaking with someone at CBA, I realized I was missing a lot of credits and had to renew as inactive. I think reducing the 2 year requirement total as well as a annual one would help a lot of cpas. The focus should be on new pronouncements as well as ethics and fraud.
1102	The requirement for attest experience should take in to account that CPAs that provide other attest services like SOC report attestation may have different relevant experience such as SOC report attestation experience rather than the traditional financial audit experience. The requirement should take in to account that not all CPAs are financial auditors.
1103	The requirement is adequate and reasonable.
1104	The requirement is an important one. In my experience, applying and seeing the concepts in a real world setting is something that can not be replicated.
1105	The requirement is deemed satisfied differently by different CPAs signing off on the form - perhaps to add clarity and validation, specific requirements should be outlined and responder/signer demonstrate how requirements were met and testing of the same should be part of the process. Note it is to the signer's advantage to sign off in the case of public accounting, as there is an opportunity to bill more for the licensee's time. In my particular circumstance, the signer for the firm was stringent in his requirements although I don't believe this to always be the case.
1106	The requirement is essential for those who want to provide attest services to the public. The current requirement of 500 hours with 1 to 2 years experience to obtain the license, in my opinion is merely an introduction to the practice. Personally, I summited over 2,500 attest experience hours for the Board to consider my qualification to be licensed back in 2006.
1107	The requirement is fair, and certainly does make sense with regard to obtaining an attest v.s. general license. The application process itself has room for improvement as it is a relatively arduous process and delays many practitioners who are eligible for the attest license from applying.
1108	The requirement is not just 500 minimum hours, but more importantly, an individual must be competent to complete an entire audit. I do not believe that level of proficiency can be obtained in 500 hours of work. In my personal experience, it was about 1,200 audit hours before my partner would sign off on my experience, but even then, our quality control in our firm would not actually allow me to sign an attest report.
1109	The requirement is Ok, but could use some more hours to be required for report preparation
1110	The requirement on sufficient attest hours is very important to prove the qualification of the licensee.
1111	The requirement seems reasonable and appropriate.
1112	The requirement should be kept if not increased in order to maintain quality. 500 hours is not a lot - at a big 4, that can be earned in less than a year (which is not a lot of experience), though firms have their own requirements before they are willing to sign off on hours at times.
1113	The requirements as is seem to be adequate, e.g. number of hours.
1114	The requirements seem appropriate.

Licensed CPA – 3 to 10 years – 1,170 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
1115	the requirements should be rigorous enough such that a professional must work on attest engagements for at least a year before they are in a position to sign attest reports.
1116	The satisfaction of the attest experience requirement which is completion of minimum of 500 hours of attest experience is necessary for CPA to sign reports on attest engagement, I think.
1117	The system as is works but would be more convenient if there was a way to automate the reporting process.
1118	The time an individual spends providing attest services provides incredible value to the ultimate consumer. A staff level individual that serves in a meaningful capacity on an attest engagement, under the appropriate level supervision, has the opportunity to observe best practices when it comes to engagement planning and risk assessment, execution of attest procedures including the evaluation of evidence, and the exercise of judgement when forming conclusions. Consumers expect CPA's to be able to understand complex fact patterns, think critically, and form thoughtful recommendations and conclusions; attest experience provides CPA candidates with an example of role models that fulfill consumers' expectations. I fully support maintaining the current attest experience requirement (at a minimum) as general experience alone does not enforce the high standards of quality and character with which a CPA should uphold.
1119	The time spent acquiring the attest experience was the worst working environment that I have ever experienced. As near as I could tell it was and is a legally sanctioned method of slavery that makes very little sense when compared to many other professions. This is especially true in light of the fact that very few CPA's actually have an audit practice. / / When I accumulated my experience I had worked for many years in another profession so I was not someone just out of school that had no experience in a work environment. I worked in 3 different firms and in each one I witnessed the most appalling behavior on the part of the partners and surpervisors to their subordinates. The fact that the profession tolerates this system does not reflect well upon it.
1120	The transition from conceptual approach to audit and accounting to the practice is significant and challenging. I do not believe one is fully qualified without relevant experience. The challenge is how to gage the quality of experience, which I believe to be more important that the length of experience.
1121	There are many CPA license holder who has gain the attest experience by using overseas accounting firm or on the job assignments . Attest CPA hours plus their other attest experience gained thru overseas accounting firms will also contribute to provide better service to California general public , as if they do have local attest CPAs License-holders . / On the other hand if all CPAs in California have attest license via CPE hours, those CPA can provide outside services other than audit opinion .especially it will be more useful in business valuation projects, Forensic accounting and system conversion or restructuring projects etc. Without such Attest license , some of the CPA's like myself have problems to better service for the clienteles(issuing compile or review report) although to issue some of these reports do not require to be independent from the firm. / My personal understanding is that if you provide attest license via CPE hour , it will benefits to large clienteles and for CBA too. In turn - better regulation , extra CPE hours will lead to increase CBA income. where increased income of CBA can use to better serve to general public (vise versa) . / The bottom line is whether profession is serve to the level where it is expected by the general public . if client need to buy a loan from a bank , if bank needed some compile report , I do not see any problem with issuing such a report as long as the CPA who is

Licensed CPA – 3 to 10 years – 1,170 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
	issuing that letter is getting the responsibility - nothing wrong with it. ALL CPA's those who are holding the license had gained all the knowledge that he suppose to have by passing the exam and doing his CPE hours and by using work experience. I do not think it does make big different 500hours . 500 hours mean 21 days , what different does it make to the profession by 21 days (for non attest and attest CPA) . / /
1122	There as to be an alternative. / / I obtained my CPA license in [redacted] in 1995. At the time, I met their attest requirements. For the first five years of my CPA career, I participated in many attest services. / / In 1999, I started on my own and never performed another attest service, but was licensed to do so. In 2011, I moved to CA when it had a two-tiered licensing. Since I had no way of proving the many hours I had in attest services, I was relegated to the lower level of being a CPA. / / I attempted many times to gain the attest service experience even offering my time for free to firms running advertisements. But no would employ me to get such services. They obviously would rather have someone with the prospects of a long term relationship; rather than a self employed person merely trying to satisfy their attest service requirement. / / Now I am in the process of seeking to purchase another practice. Whenever it has attest services, I have to think twice and the seller discounts me as a not so valuable purchaser. / / There simply has to be another way for me to fix this problem with my CPA certificate. I may never perform attest services, but having the lesser license insures I will never provide attest services, and I am limited in the practices which I can purchase. / / Also when I do eventually find the practice to purchase and need to employ others, maybe other CPAs, having the lesser CPA license could again rear its ugly head,
1123	There has always been confusion for CPA license applicants regarding the attest requirement. While the minimum requirement is 500 hours, the reality is that there are many more requirements, such as planning, supervision and review, and drafting/reviewing financial statements. These additional specific requirements should also be included in the "500 hours" that is regularly publicized. The CBA may want to consider having a years-requirement instead of an hours-requirement.
1124	There is no question that the 500 hour requirement should continue to be a requirement to help an individual further their hands-on learning. When an individual is pursuing a career in auditing and providing an opinion on the financial statements that the public will read, upon which decisions will be made, the requirement almost seems to be not enough.
1125	There is such a vast difference between theory and actual hands on work, I believe the more hours required before licensing the better for the stakeholders.
1126	There should be a way to gain the experience other than direct work experience.
1127	There should be an attest experience requirement. This shows one's ability to perform attestation engagements.
1128	There should be more flexibility in the requirements of the attest experience for tax professionals. CPAs who earn the attest experience can sign audit reports as well as income tax returns. However, tax professionals can only sign income tax returns. There should be a universal requirement where both auditors and tax CPAs can earn both types of experiences through a less stringent requirement as both professions require a basic understanding of both GAAP & tax.
1129	There should be no distinction between licenses. There should be one license for all CPAs.

Licensed CPA – 3 to 10 years – 1,170 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
1130	There should not be so many planning hours as a requirement. In the Big 4 you don't start being involved in planning necessarily until 2 years in. These hours can be difficult to get.
1131	They are too extensive and somewhat difficult to get them signed off. Therefore, a lot of people just end up getting the basic license rather than the one with the Attest experience.
1132	This is a very general question, however, the attest experience requirements are appropriate in my view.
1133	This is not a survey. Maybe you should have put more thought into this process and come up with questions.
1134	This is unnecessary considering any CPA needs to take 40 hours of CPE each year.
1135	This might be helpful for the potential CPA candidiate
1136	This needs to be kept, and preferably, the requirements should increase not decrease. I think that a similar requirement should exist for taxation.
1137	This requirement puts California CPAs at a disadvantage in the United States and the World. Unless this becomes a requirement for all CPAs this is not serving its purpose. We have done the work to become a CPA and will be subject to peer review. This should allow any CPA in California to attest to a financial statement.
1138	Three month's of work as a auditor at any level and you can sign an audit report is not much of a requirement. Suggest a series of tests to verify audit process knowledge in place of the time requirement.
1139	To protect the consumer, the attest experience requirement should be maintained. Elimination of the attest experience requirement would also devalue CPA license. /
1140	To sign an audit, it is still probably relevant.
1141	Too many hours to satisfy.
1142	Too much requirements.
1143	Totally support the current requirement of attest experience especially to those who sign reports
1144	Two tracks should be available for candidates (general and external audit)
1145	Two years of full-time employment working under a CBA licensed CPA in good standing should be required for all CPA. The distinction between A and G level CPAs is not helpful.
1146	Under the current license requirements in the State of California, a CPA applicant will be granted a general license so long as she/he has obtained 500 hours, generally from two to three months of full-time attest experience regardless the components and areas of the experience. It always seems to me the hurdle is too low for the G-license. A new college graduate will be awarded a CPA license so long as s/he has 1) passed all the exams and 2) showing two-three months of attest experience in CPA firms, even though the candidate during the time period may have just counted inventories, or performed payroll personnel file testing, or reviewed signatures on invoices only, and so on. Although being awarded a general CPA license, s/he may have little or no knowledge and experience in performing audits in a general manner. During my eight-years of public accounting and nearly five-years of CPA working experience, it is not uncommon to come across a CPA co-worker who does not know how to perform audit for an area assigned. And clients also know that just because one auditor is a CPA does not mean s/he knows very much, it may just mean the accountant has passed the CPA exams. This perception to certain degree undermined the public credibility of CPA professionals. To better serve the interest of

Licensed CPA – 3 to 10 years – 1,170 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
	general public, I think future requirements for a G license should be set higher compared to the current ones, such as by largely increasing the attest hours and providing the areas the hours are from. / While the current requirements render a low bar to admit new CPAs, on the other hand, for applicants with G-license applying for attest license, the current system relies solely on the employers' signatures on Form 11A-6A as the evidence of the applicant's possession of various required experience to award him / her Attest License. While it seems supportive, this system creates loopholes for unethical CPA firm owners to exploit their A-license applicants even though the applicant may have truly satisfied all the requirements. This is because the system defers almost entirely to an employer's subjective judgement that could be based on the owner's personnel interest and preference; and it overlooks the other facts and substances that may contradict the employers' input on the form, such as the position the applicant holds in the firm and/or during an audit, the complexities and varieties of engagements the applicant has worked on, and ect. / The majority of CPA applicants are aspired by their professional goals. They work hard very hard, overcoming hurdles by hurdles along the road, more than passing CPA exams, and their families sacrifice as well in providing supports. Some CPA owners, mostly in small and local firms, may take advantage of the applicant's aspiration and sacrifice in an effort to retain the applicant's audit services by denying the qualified experience on Form 11A-6A while the applicant continues to strive for the attest license working in the firm. While CBA has discipline board to report such abuse of power by the employers, most applicants will not go that far to initiate a battle due to time, energy, resources and other reasons. Sometimes, changing to a different CPA firm to start from beginning may not be an option for the applicant as well. I have observed CPA owners abusing their power over their staff's license awarding during my CPA profession. Personally I myself fell pray of such an unethical CPA employer due to the absolute power he was granted in providing his personal judgement as the approval to my experience even though I had been working in the firm for multiples years as the supervising senior auditor, in-charge of each audit engagements, some of which passed AICPA review upon being selected. He was able to do so because he has the absolute power being granted under the current system in approving my experience and he knew it is hard for me to win the contest even though I had questioned his denial each time. / Eventually he exercised his mercy and signed on Form 11A-6A that allowed me obtain my attest license. **However, I do hope the system can be improved in the future where objective factors, such as the applicant's position in the CPA firm, names and types of the audit engagements the applicant worked on, his /her role in the engagements, and so on can be equally weighted other than just an CPA employer's personal opinion of yes or no on the form that can be grounded on his personal interest or preference.** / Having worked in public accounting for eight years, I appreciate the Board to provide me this opportunity to voice my observations and experiences regarding the requirements for CPA license application. I hope the license awarding system can be improved in the future so that not only qualified and competent applicants are being granted with CPA license, but the process would also reflect fairness and equity. /
1147	Unless you work for a large firm it is difficult to obtain the necessary hours, and while I understand the need to not include hours accrued performing Compiled Statements, it is my understanding that you cannot sign off on Compiled Statements unless you have the attest hours. Seems like a disconnect to me.

Licensed CPA – 3 to 10 years – 1,170 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
1148	very important learning experience and should not be removed
1149	Very limited to firms that seem to be organized enough to sign-off on the experience. / And even the firms that do sign-off on the experience, the process is still not as efficient as it should be.
1150	Want the requirement to be 60 hours for the 2 years instead of 80.
1151	way too many credits needed to keep the license active and too often. most just become inactive. learning the standards has been great for my career but there are not great standards updates courses to keep my knowledge up to date. Most classes talk about the same thing year after year. It's also disappointing when we hear continuously that standards will be updated and they hardly ever are. Doesn't seem like progress is being made at all.
1152	We have an audit department at my firm, but my boss needs me on the tax side, and my work does not provide me with the opportunity to obtain the attest experience needed for this specified licensure. I find it frustrating not to have this on my license..
1153	We should continue this system forever.
1154	We should keep the attest experience required for all CPAs. I often get a question from my client as “what is the difference between an Enrolled Agent and a CPA”? / I often reply the training on audit experiences makes us CEO material. We had experiences on public audit and we understand the important of internal control. We know where potential fraud is before issuing fair presented financial reports. / If without the attest experience, the general public does not recognize the value of CPA license. / An 18 years old can simply apply for Enrolled Agent license and can start a tax practice. A bookkeeper passing four parts of exams can be certified as a CPA. / What makes a CPA desirable in the next 20 and 30 years? Just please act up like other professional boards, they parent and protect for thier licensees. This is not a driver's license. /
1155	We should provide applicants an additional exam to qualify for attest, or a method for applicants to gain the experience,in lieu of finding field experience on their own because many may not have the access to such field work as generalists.
1156	While 500 hours may be adequate, I believe a guide to applicants and to those signing off for new applicants experience to what proper levels of understanding looks like. Such as identifying what is expected of a CPA with attest experience should be able to comprehend/identify for the various sections of an audit, (ie cash, inventory, ar, ap, etc). Also guidance regarding proper application of the risk based approach to auditing to assure it is properly applied by all.
1157	While attest experience is good to have, it is not essential for the success of an accounting career.
1158	While I agree on a minimum number of hours to be qualified for audit/attestation authority; the CBA does NOTHING to empower the applicant in meeting this requirement. There should be some kind of pipeline or process whereby this requirement CAN be met without having the applicant's fate in the hands of the hiring manager of an audit firm.
1159	While I do audit work, 100% of my audit time is specialist time for the income tax provision. I am not an auditor by trade.
1160	While I have a G license I have worked with and trained our external auditor's staff over the past 11 years working in government. Ten years were working with the auditors five weeks a year. I've been an accountant for 30 years, passed the CPA exam 20+ years ago, worked under CPA's for about 15 years and received my license in 2011. While I understand the attest requirement, it does not mean the candidate achieving 500 hours understands the process or requirements of

Licensed CPA – 3 to 10 years – 1,170 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
	an audit. The is a lack of IT systems knowledge among the CPA candidates I've had to train. Teaching them how the system works and what they need as evidence, yet I have a G license and they will eventually have an A. / / Another concern are out of state licensed CPAs working in California. I just became head of the accounting department for a county agency; my predecessor was licensed in Colorado (A license) where there is no continuing education requirement for non public CPAs. I cannot believe the lack of knowledge this man had in key areas of accounting yet he was held himself out as a CPA. Out of State CPA should be required to maintain their education.
1161	while I recognize every state ethics can be considered different I think that ethic courses taken with one state should be granted full credit in another state ie 3 hour ethics course in NY should be accepted by CA as 3 hours of ethics or at least 3 hours toward accounting - not just ignored
1162	While I understand the paper trail requirement, it would be nice to be able to fill out the renewal form online. Especially since I don't work in a CPA environment, I will gather my CPE's by the hour and this will make for a lot of (hand) writing. Other than that, I think that the process is relatively efficient and simple enough.
1163	While I value the attest experience requirements imposed on licensee applicants, I believe that as CPA candidates find themselves performing attest services in more specialized industries, that the various categories of experience should be widened or multiple parallel paths should be allowed. For example, I was a Senior Manager in a group that focused on financial services. As such, it was more difficult for my staff to obtain experience in fixed assets and the like.
1164	With ever changing laws, regulation, and economic environment these course are essential for anyone practicing in the field. With all of the overlapping requirements (A&A, Fraud, Ethics) it becomes difficult to get all required courses in such a busy schedule, however, despite the challenge, it must be done.
1165	With the current designation split (attest and general), it is important to have attest experience to get the attest designation. Attest rules are getting more and more specific so the attest experience will be more and more important to work in that area as a CPA
1166	Worked as an auditor for two years
1167	working in non-accounting firm
1168	Would like to see the hour requirement lowered for those working in small firms. Especially for firms that only do compilations and reviews.
1169	WTF. 2 questions to some survey about attest experience: number of years & if licensed. If this is how the CBA is spending my renewal fees, then (1) they have too much money, and (2) I want a refund on my fees. / / This is outrageously stupid.
1170	You should accept statements from other State Boards that an applicant has met the requirement. Texas for example does not keep the original documents. I have met the experience requirement, but CBA will not accept it since I cannot produce the original signed experience form. All I have is the certification from [redacted] that I have met CBA's requirement.

Licensed CPA 20+ years

Licensed CPA – 20 + years – 2,575 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
1	the only thing i can do now is tax. ithink this is wrong. you are driving out the small firm. when i started i could do it all. i think this is the way it should be i tell people it is a bad proffestion. you need to be amember of the bar be fore you become a cpa. we are not paid for our libilites exp[oser. i thinkl to day bening a cpa is a bad bussines.
2	Prior to my becoming a CPA, I had to complete the attest experience requirement as one of the / requirements to becoming licensed in California as a CPA. I found the experience to be very / educational and informative. It opened my horizons in many ways concerning the field of / public accountancy. I continue, in my belief, that it provides a valuable learning experience to / prospective CPA's and believe the attest experience requirement not only safeguard's the public / interest but also enhances the abilities for the aspiring CPA to excel in the field of public accountancy.
3	I am not only in public practice but also teach full time at the College level. The current attest requirement has already been significantly reduced to essentially to one year of accounting experience (and that is not just attest but can also be experience in industry). In the complicated field of accounting one years experience is not enough to prepare somebody for a license. What you learn in school is a basis, but certainly not equivilent, to what you may find in the "real world"; in fact most students take at least six months just to understand documentation principles, much less the complexities needed for licensure. / / In my opinion the proposed attest requirement will lead to significantly less protection for the public.
4	Since the attest function is the only thing that CPA's can do, I think it is vitally important to require work experience before allowing a CPA to attest. Many CPA's will practice in private practice or in tax and will never need the authority to attest. For those that do, they need to be experienced, competent and ethical. The attest experience along with Peer Review help to maintain quality.
5	/ I worked for firms providing the full range of accounting, consulting & tax services from 1983-1992. / Since 1993, I've bee a sole practitioner offering tax & accounting services to individuals and closely-held businesses. / I do not perform audits, reviews or compilations.
6	/ The attest experience should not be limited to audit experience but a overall working experience in both tax and accounting should qualify the CPA licensure.
7	/ The only thing that CPAs are licensed to do that others are not is to perform financial audits and render opinions upon the work. To earn the designation "CPA" one should have to meet the minimum current experience requirements. That said, there should be recognition for those that have met the educational and testing requirement portions of the CPA license. One possible designation could be "State Licensed Public Accountant." I'm sure you folks can come up with something better.
8	- 500 hours - over what time period ? / - any expiration of possibly outdated experience? / - any certification by qualified partner or supervisor regarding level of attest work ? / - provisions for people re-entering the profession from industry in addit
9	Attest experience requirements should remain intact, any movement to diminish or lessn requirement would be detrimental.

Licensed CPA – 20 + years – 2,575 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
10	Change is not always good. I've read the "logic" related to adjusting the attest experience requirement, and believe they are misguided. In my oponion, the requirements should not be changed or modifed in any way.
11	I am now retired after practicing as a CPA in California and [redacted].for more than 50 years. .I am also licensed as an attorney in California.Passing a professional exam and the CPE requirement should be should be sufficient.
12	I believe the requirement is necessary to provide real world experience and protect the profession from individuals who are only good test takers and who do not have the real world experience apply to the work they do.
13	I do not prepare or audit financial statements, so my experience in this area is limited. That said, I can see the necessity for the attest experience requirement.
14	I don't engage in attest financial statements, just taxes.
15	I think that it is important to keep stringent California attest experience requirements
16	Non public accounting experience should not be counted as job experience for a CPA license. It is confusing to the Public when you are a CPA but you do not have any public accounting firm experience. I think CPA without public accounting experience is not a "real" CPA. I think the CPA licensing board should issue a different type of certificate to accountant with attest experience such as CP-Certified Accountant.
17	Through auditing at [redacted], I gained invaluable experience. I can't imagine learning what I did without auditing.
18	"No child left behind" is an inappropriate position to take for licensure of a profession. Professionals, including accountants, should be rigorously tested. Their training should include service as an "apprentice" in order to assure the public they are competent to perform at a high level of service. Even if one's career path as a CPA may not be anticipated to include attestation work, it remains a proper and prudent practice to be fully qualified to bear the CPA moniker. Such qualifying effort is a clear signal to the public that the CPA is disciplined and thorough in their craft.
19	(1) I believe that the attest experience requirement provides a minimum of auditing and accounting knowledge and experience needed by those individuals wishing to engage in public practice. / (2) Those stakeholders who engage CPAs need the assurance that CPAs have that minimum level of professional competence. /
20	??? No questions?
21	1. Attest experience is very important for attest licensure. I support dual licenses, because attest engagements are only applicable to a small minority of licensees.
22	1. 500 hours isn't enough experience to truly be in a position to sign opinion letters. / 2. It is not replicated in a classroom, or on-line course.
23	1. Hours do not assure that practical knowledge is acquired by the subject. / 2. Firms operate differently - the hours a subject can get depends on the the firms attest hours available. / 3. The value of firms hours may differ as some firms have many low level hours available and another firm will have mid to high level hours available. Two subjects with the same hours may have entirely different quality of experience. / 4. The judgement and fairness of the persons making assignments to attest functions and the persons signing off on experience are very important to

Licensed CPA – 20 + years – 2,575 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
	providing assurance that hours spent in attest functions result in qualified individuals for this aspect of public accounting.
24	1. Understanding valuation, existence or reasonableness of asset and liability accounts are generally not a problem for CPA candidate; / 2. Understanding how to assess risks and apply appropriate analytical review procedures, especially for smaller firms with only review engagements, are critically important for CPA candidates; / 3. CPA candidate should be involved, probably for no less than 100 hours of the 500 hours required, in reporting on full disclosure financial statements (e.g. engagement checklist, audit or review checklist, financial statement checklist, accountant's report, financial statements, footnotes, etc.) /
25	12 months of experience doesn't seem enough. I think applicants learn more from on the job training than from added semester units.
26	15 years ago I was responsible for Internal Auditors obtaining attest hours to qualify for a CPA license. / I thought the requirement was reasonable.
27	500 hours is a very low minimum. I believe it takes more experience for an individual to be qualified. I can't say how much experience, but at least 2000 hours. Please note that while I have been licensed for 40+ years my license has been inactive for many years.
28	500 audit hour requirement is beneficial to all aspects of practice by providing a foundation for good workpaper and analytical procedure techniques.
29	500 AUDIT HOURS IS WAY TOO MUCH. / Up to 300 hours would be much more reasonable. / How about candidates who have Review hours? / It seems to me that the requirements have been set up hastily and without much thoughts? / A CPA must understand and be able to perform Audits. / Preparing Income Tax Returns doesn't require a CPA! / Please correct this problem ASAP. It's embarrassing! /
30	500 hour minimum is a fair requirement.
31	500 hours are a reasonable amount of experience to gainfully understand the attest requirement
32	500 hours as the minimum requirement produces CPA's who, while meeting the technical requirements of the State Board for current certification, really should not be going into business on their own and signing audit reports. The fact that they are able to under the current system leads to audit failures and black eyes for the profession. I do believe that it takes a solid 5 years of experience for the average auditor to be able to do a competent job. The requirements for certification should be enhanced significantly. /
33	500 hours attest experience is the minimum requirement. Extra time spent in schooling is NOT equivalent to actually working and providing attest services. Even working 500 hours providing attest services, does not necessarily mean that person has worked in all areas of attest, meaning running an engagement, etc., which is why the CPA signing off on the requirement is responsible to ensure that the licensee has fulfilled those requirements.
34	500 hours is a good minimum. 1,000 hours would be better--it's only 6 months. It was 2 years when I got licensed.
35	500 hours is a sufficient amount of hours to be licensed as a CPA.
36	500 hours is a very low standard to meet. there is so much to learn in this profession.
37	500 hours is appropriate
38	500 hours is appropriate.

Licensed CPA – 20 + years – 2,575 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
39	500 hours is approximately 3 months. In auditing as in many things we learn from doing and I don't think 500 hours of hands-on experience is enough to become proficient enough in auditing. It should be closer to 2,000 hours
40	500 hours is good enough if properly supervised.
41	500 hours is not difficult to achieve.
42	500 hours is not enough experience for to qualify a person to sign attest reports. / Considering the diversity of industries, securities, commercial arrangements, and other dynamic factors, how can a person learn enough in just 500 hours of attest work [roughly 3 months of full time effort] to adequately judge if a set of financial statements fairly represents the economic situation for an enterprise.
43	500 hours is not enough experience in the attest function. I can see no reason to depart from the 2 year requirement that wqas in effect when I became a CPA.
44	500 hours is not nearly enough hours to develop a sufficient knowledge and hold ones self out to the public as qualified to sign attestation opinions /
45	500 hours is not sufficient attest experience.
46	500 hours is not sufficient time to qualify someone to assume responsibility for signing an attest engagement report.
47	500 hours is SIGNIFICANTLY insufficient to obtain the practical experience needed to be able to perform the tasks required of an auditor at the basic level. There are many areas of judgment and independent thought ("appropriate skepticism") that an auditor must exercise during the conduct of an audit that cannot be taught in a classroom or other academic setting. If actual field work is performed by one without these skills, no one (including an inadequately-engaged supervising auditor) will know that a suspicious/deficient process or document was not adequately questioned or examined during the course of an audit.
48	500 hours isn't nearly enough sometimes, and education cannot replace the valuable experience performing hands on audits that can provide for a well rounded CPA. Large or small, attestation experience in a firm can provide a basis for the rest of a CPA's career.
49	500 hours may not be enough. / There should never be a "General" CPA to start with. It is a watered down CPA. / The skill of attestation is what distinguishes a CPA license from other accreditations.
50	500 hours may not be sufficient to gain expertise in today's complex business and accounting environment. The Board should remain strong in the experience requirement in order to ensure the continued recognition of the CPA brand.
51	500 hours of attest experience is a good start for a new CPA, but not enough to allow that person to conduct an attest function without supervision.
52	500 HOURS OF ATTEST EXPERIENCE IS MUST.
53	500 hours of attest experience is way too low to become an expert in auditing (which is the expectation of consumers - both clients and users - of GAAP basis audited financial statements. / The minimum should be at least 3,000 hours or 2 full years of pure audit experience in all aspects of auditing procedures, techniques, GAAS and GAAP in a variety of industries and entity-types.
54	500 hours of attest experience, including key functions such as planning, reporting, inventory, fixed assets, and others, should be enough to obtain the license. New licensees are not experts

Licensed CPA – 20 + years – 2,575 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
	but should be thoroughly tested and with enough experience to know when they are over their limits.
55	500 hours of audit experience should be the minimum required to receive a CCFPA license. / / There should be no dual status of CPA's - i.e. those who have attest experience and those who don't. Even if an individual plans on pursuing a career in tax, a background in auditing enhances their understanding of the accounting cycle and financial issues. As a firm manager for many years, I have noticed a huge difference in the skill sets of those employees who have quality audit experience versus those employees who do not.
56	500 hours of auditing experience should be required.
57	500 hours of experience is relevant and appropriate for CPA candidates to demonstrate their ability to perform the audit function in public accounting. The experience requirement should not be reduced and other experience in lieu of relevant audit experience is not a substitute for 500 hours of direct experience. California should maintain the current experience requirement as part of licensure.
58	500 hours of qualifying experience is inadequate for an individual to be able to issue certified financial statements. It is very difficult for current candidates to receive qualifying experience, but the experience requirement should not be diluted to accommodate all.
59	500 hours probably is a little on the low side since not much overall experience can be gained in that short of time.
60	500 hours seems reasonable
61	500 hours seems reasonable. That would be about two to three typical assignments. Seems ok.
62	500 hours seems too few.
63	500 hrs not enough. When I earned my license in the 80's 500 hrs was OK. Too many additional requirements exist now to really be competent in all audit & review areas in so few hours.
64	500 seems low for the requirement. This can be satisfied in a couple of months.
65	500 to 1000 hours is not enough for attest license. The general license is only hurting our profession.
66	80 hours appears correct.
67	80 hours every 2 year is good. But require more GAAP courses as part of the 80 hours. / Also move away from filling out hard copy renewal form and mailing in. Move towards online registration/renewal process. /
68	A bit more time consuming than previous renewals... I also was required to complete the live scan registration... but overall it was fine.
69	A complex issue. AIR, one of the sales points of the 5 year education program was that it would negate the need for the experience requirement. Then as the States started the 5 year education requirement that bit of sales talk disapeared. But it is a complex issue. I've worked with people who could do a proper GAAS audit right out of college, and others who could never perform one after decades. Currently, IMHO, I think going back to the 4 year program and keeping the experience requirment might be slightly better than any other proposal I have heard. Just my two cents worth.
70	A CPA candidate or a licensed CPA going into the this area learn more from the experience than a book could ever teach you. / / 500 hours is not unreasonable. /

Licensed CPA – 20 + years – 2,575 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
71	A necessary requirement.
72	A needed function to maintain the highest degree of professionalism in the field of accounting.
73	A period of operating under the guidance of a public CPA should be necessary - although with the change in accounting practice; I don't think it is necessary to be audit work.
74	A serious study should be made by the Board to evaluate the need and cost burden of the small CPA firm that prepares compilation with out disclosure financial statements for small business and to meet the banking requirements of our clients. The cost is not justifiable, but one must comply with the board and the banking requirements of our small clients. For the past 20 years, I have prepared these statements for my clients for the purpose of having the banker place them in the file, never to be seen. I for one am at the end of my career so any change in the policy would not affect my firm. / / Some years ago a state congressman made a process of abolish the need for a peer review for CPAs with small clients and compilation financial statements. I believe the Board should consider this study. /
75	A two year experience requirement in auditing including performance of specific tasks should be the minumum. The experience requirements should be supvised by an active CPA,. Additonally, consideration should be given to some experience with the auditing of public companies as well as tax compliance. / /
76	A worthy goal, but actually harder to achieve in large firms. I was reviewed by the board, and they sent me back to "run a complete audit by yourself from front to back" (excluding partner reviews ovbiously). That was very difficult as I worked for a Big 4 firm, and we had no clients that were small enough for a single auditor. They did find one for me that required only two staff members, and I was involved in all aspects of the audit, but even after that it took some convincing to help them understand that I knew the whole process. I'm not sure I have a good solution to that, but I do understand their concern.
77	Abolish it
78	Absolutely mandatory and never again should there be a second class of licensure. The need for the public to know and respect the importance of qualified licensed CPAs is important in this era of financial structure changes. / / The 500 hours should be completed over many types of engagements and not one repeated year after year and there should be a minimum period so nobody can claim 500 hours within 2 years.
79	absolutely necessary for any accountant who prepares any financial statement
80	Absolutely Necessary. It is the one thing only CPA's can do.
81	Absolutely necessary. The profession has been significantly devalued with the multi-track CPA licensing options. The requirement making it necessary to have additional college hours is useless. Undo both! There seems to be complete confusion at the CBA.
82	Accounting principals are so complex that applicants need more time understanding the audit process and the general overall accounting cycle.
83	Actual field experience should never be replaced by additional classroom hours. An effective auditor must develop an ability to sift through data, conversations and observations to determine the significance of minor and major variances. Strong field experience produces meaningful results. Additional classroom time just satisfies a process orientated system. / I was trained by a large national firm. They offered paid summer internships to college accounting professors. They knew everything, but couldn't do anything. /

Licensed CPA – 20 + years – 2,575 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
84	After 40 plus years of public practice and having been the partner signing and confirming the attest experience of candidates, I firmly believe this requirement should continue.
85	After completing the peer review I was required to complete the PR-1. I could not locate it in the peer review forms section. I had to call and request it? Please make it available online with your forms.
86	After doing this stuff for >30 years, this experience brings value to the areas of tax I currently work in.
87	After many years, I reactivated my CPA License as "Active" by completing all the necessary courses required by the State Licensing Board. / / The process was relatively simple to follow and when I had questions the CAL CPA folks answered my questions promptly and accurately. / / [redacted], CPA
88	Agree with minimum requirement of 500 hours.
89	AICPA Professional Standards should only be applied by CPAs
90	All applicants seeking a CPA license should meet the same requirements, including the attest experience requirement. The general public does not know the difference between a CPA who has 500 hours of attest experience and one who doesn't.
91	All applicants should have at least 500 hours of attest experience.
92	All California CPAs should have attest experience, and attest experience should be required to be a CPA in California. Current CPAs without attest experience confuse consumers by advertising that they are "full-service CPA firms". California courts and California juries continue to believe that all California CPAs have attest experience. They do not understand the difference between CPAs without attest experience and those with it. I strongly recommend that California retain the "A" Experience Completed designation, which means a CPA has completed the attest experience requirement and can sign reports on attest engagements. I strongly disagree with eliminating the "A" Experience Completed designation.
93	All Candidates should continue to have rigorous requirements so that the value of the license is not lessened.
94	All CPAs should have attestation experience. The A and B type CPA is confusing and the market cannot distinguish the difference between the two types. The general public has a perception that CPA equate to tax preparer; the CPAs without attest experience further reinforce this misconception. We have too many CPAs out there that do not know how to read a financial statement because they do not have any attestation experience. As complex as the accounting world today, a minimum of two years of hard core experience is a must for someone to get a grasp of what accounting and financial reporting is. To improve the quality of CPAs, we have to find a way to ensure that all licencees are qualified. Passing the examination and having 150 college units is not a good enough proof that one qualifies. I have seen too many college graduates that have passed the examination and know nothing when they come to work.
95	All CPAs should have equivalent requirements or another -- obvious -- designation if they have not completed the experience requirements of past CPAs / /
96	All licensed CPAs should be required to have attestation experience. Professional judgment is the most important tool a CPA has. The mentoring and related experience that a CPA candidate receives while working on attestation engagements provides professional judgment

Licensed CPA – 20 + years – 2,575 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
	development. It is a skill they will carry throughout their careers no matter what direction they go.
97	All of the current regulations, including this one, do nothing but waste the time of CPA's in complying with them. They do not help the public in any way, or make sure that CPA's act honestly and in compliance with laws. In short, they are a waste of time for CPA's. The worst regulation is requiring us to be fingerprinted as if we are criminals. This cost CPA's money and time and did nothing for the public or the accounting profession.
98	All potential licensees should be required to have attest experience before being issued CPA license, as in the past. Having different qualifications between CPAs, but no distinction in the title, is misleading to consumers as well as fellow professionals.
99	Although a licensed and practicing CPA, my practice has for many years been a strictly "tax practice", and I provide no attest services, including no preparing and signing of any attest documents, such as audited or compiled financial statements. Nevertheless, I believe some initial attest experience requirement is necessary to be originally licensed as a CPA, because as a tax practitioner I can readily vouch that knowledge of how and why the attest function works has aided my understanding of how financial statements provide useful information to aid the effectiveness of applying the tax laws to businesses and their owners.
100	Although helpful from an experience perspective, many licensed practioner's today do not have an attest practice. As a result, I think that the attest experience requirement should ONLY APPLY TO LICENSEE'S THAT PLAN TO HAVE AN ATTEST PRACTICE.
101	Although I am a licensed California CPA, I do not provide attest services. I would support whatever the CBA and accounting profession would recommend in its rule change regarding the Attest Experience Requirement.
102	Although I am a Supervisor of CPA staff in Private Industry, there is a marked difference between those CPA's who have work for CPA Firms, (and have actually performed " Certified Audits" to receive their "sign-off"), and those who have not. I recognize that a number of CPA Candidates work in Private Industry for a CPA in order to attain the 500 attest hours to become Certified. However, having actually witnessed the Private Industry 'sign-off' process in various positions throughout my career, I can safely say that not all of the 'sign-off' requirements are satisfactorily met in Private Industry. What I have observed is that the CPA Candidate will perform their normal 'job functions' for a supervisor who is a CPA. After 500 hours or regular job duties, the CPA Candidate will be 'signed-off'. [I have not, at any time, observed any 'attest' work performed to satisfy the 'attest sign-off' requirement]. Therefore, I would recommend that only a CBA "CPA Firm" (and not an individual CPA) have the ability to sign-off on the 500 hour attest experience requirement. Thank you.
103	Although I didn't like it when I had to do it, since my interests are in the realm of taxation, I nevertheless think that it should be continued,
104	Although I have had a CPA license for 35+ years, I practice entirely in the taxation area and wouldn't consider signing a reviewed or audited financial statement. I am proud to be a CPA and hold myself to the profession's high standards of integrity. I don't believe that the general public recognizes the attest function as "what a CPA does". Therefore, I don't believe that an attest experience should be a requirement, but that will require two tracks to the designation.

Licensed CPA – 20 + years – 2,575 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
105	Although it has been nearly 30 years since I obtained my 500 hours attest experience, I know that the techniques learned have been instrumental in how I analyze the work I perform and how I view my relationship with clients. Some have become friends, but when working with their accounting data, I still analyze the transactions and their effect on the client accounting with the principles and experiences learned in that attest experience. I think the 500 hours should be a minimum to obtain the proficiency needed to be an effective CPA.
106	Although it may be difficult for many CPA candidates who work for local firms to obtain attest experience it is valuable for obtaining the skills that a CPA should have. I did this many years ago and realize it is important to have been out in the field on audits involving financial statements. The CPA community should assist other firms with coordinating availability of audit time for CPA candidates who do not have access to quality audit time. The old rules of 500 hours seem to be too much now. Maybe 200 is fine as long as the experience is quality and does not include government compliance audits and similar arrangements.
107	Although my license is inactive, and I have not practiced public accounting for many years, I remain convinced of the necessity for sound accounting principals, policies and procedures in the performance of Certified Audits. The attest experience requirement is extremely necessary because it offers the new practicing accountant the opportunity to see and experience at the grass roots level the systems, methods and documentation of a wide variety of clients. Especially today, when so many things are automated in many different ways, and the paper trail is conspicuous only by it's absence, new practicing accountants need concrete, tactile, hands on experience in looking at and verifying systems and documentation in as many different companies as possible.
108	Although my practice is in taxation and consulting I believe that the experience requirement should be reviewed and possibly revised.....
109	Although specialized training is necessary to prepare an individual to perform attest functions; I believe it is a disservice to the profession to require that experience to become a CPA. Many CPAs do not perform attest functions (by choice, due to the practical and cost considerations of staffing an attest practice, etc.). With the advent of "Preparation financial statements" and the choices made by many practitioners to focus on tax, financia planning, consulting, etc. it seems harsh to require the attest experience to earn the CPA title. I think requiring additional attest related cpe (one time) to replace the 500 hr experience (which end up also being "one time" training) would allow qualified persons to become a CPA and, if desire, a CPA that is also authorized to perform attest engagements. This is in keeping with the concept that we can be a CPA but we still should not perform tasks for which we are not qualified. The attest function often requires a certain level of staffing which many smaller CPA firms my not chose, or be able, to have. What separates a CPA form other accounting professionals should be more than just being able to sign an accountant's report. We should differentiate ourselves by education, adherence to professional standards, and compliance with the highest regulatory and ethical standards.
110	Although working on auditing engagements was not my favorite pastime, I believe a well-rounded CPA should still have the experience of preparing and performing audits. / / I have not performed an audit since I left a Partnership in August 1992 to open my sole-practitioner office.

Licensed CPA – 20 + years – 2,575 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
	However, the auditing experience gave me broader insights into providing better quality services to my non-attest clients.
111	An attest experience requirement should be needed for the issuance of any CPA license.
112	An experience requirement, I believe, is essential. On a qualitative level, though, experience can be very different. For example, I worked for [redacted] and the exposure to auditing standards and financial statements for registered companies was excellent. However, the most valuable experience I had was working for a registered company, i.e., providing workpapers and related footnote information to our auditors.
113	Any attempt to reduce the attest experience requirement will seriously damage the profession and confuse the public.
114	applicants need to be have an experience requirement to be licensed.
115	appropriate
116	APPROPRIATE WEIGHT SHOULD BE PLACED ON COMPILATION AND REVIEW SINCE / ATTEST LEVEL AUDIT IS OF THE HIGHEST REQUIREMENT OF REPORTING AND MAY / BE AN INFREQUENT EXPOSURE FOR THE MAJORITY OF LICENSEES. THE 24 HOURS / OF CPE FOR AA AS REQUIRED SHOULD BE INCREASED TO 30 HOURS AND A FORMAL / EXAM ADMINISTRATED FOR EVERY 1500 HOURS OF AUDIT EMPLOYMENT. THE EXAM / MAY PARALLEL THE AUDIT SECTION OF THE CPA EXAM. FACE IT, AUDIT IS A SPECIALTY / OF DEFINITE RESPONSIBILITY AND THE FEE STRUCTURE SHOULD BE APPROPRIATE. / / /

Licensed CPA – 20 + years – 2,575 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
	attest engagements should be placed upon individuals who have obtained a CPA license without adequate attest experience.
122	As a CPA, I am licensed to have an opinion on a financial statement. Accordingly, a CPA should have experience in attesting to a financial statement. After this experience has been met, the CPA can branch out into other accountancy fields.
123	AS A CPA, I FEEL THAT THE EXPERIENCE GAINED DURING THE 500 HOURS OF ATTEST PRIOR TO BEING CERTIFIED IS INVALUABLE. DURING THOSE YEARS WE LEARNED THE DETAILS OF AUDITING IN THE REAL WORLD, NOT ONLY THROUGH BOOKS AND LECTURES. / BEING A LICENSED CPA CARRIES A LARGE RESPONSIBILITY TO THE BUSINESSES WE SERVE AND TO THE GENERAL PUBLIC. IT IS DECEIVING TO HAVE A CPA DENOMINATION ON A PROFESSIONAL ACCOUNTANT WHO CAN NOT ATTEST. WHAT IS THAT ACCOUNTANT CERTIFIED TO DO? - JUST BOOKKEEPING OR TAXES? EVEN TO PREPARE INCOME TAX RETURNS FOR BUSINESS OR INDIVIDUALS, IT IS NECESSARY TO HAVE THE JUDGEMENT THAT IS ACQUIRED WITH THE PRACTICE AND THE ATTESTING RESPOSIBILITY.
124	As a CPA, MBA, [redacted] of one of the largest Engineering firms in the country I personally believe the attest requirement is unfair and certainly prevents many otherwise qualified candidates (especially if they are older, unemployed, or physically handicapped) from obtaining the prestige and career paths available to California CPA's.
125	As a CPA, my attest experience has been invaluable in my experience practicing in small firm, in my experience as a litigation consultant and in my past 10 years working for a local educational agency in the fiscal services arena. In my opinion, my attest experience sets us apart as CPAs from bookkeepers and other providing accounting services.
126	As a former member of the [redacted] Committee, I have seen many applications that were extremely weak in the attest experience requirement. In my opinion, the attest requirement goes a long way to ensure that the candidates have at least some experience in the art of auditing and reporting.
127	As a long time CPA, I believe that the attest experience requirement of 500 hours is appropriate. However, I would take it one step further and require a test similar to the CPA exam to be taken after the completion of the 500 hours to make sure the knowledge is consistent with the attest experience.
128	As a retired Big 4 audit partner, I support the continued requirement for attest experience. Recognizing there are many CPA's who will not perform attest engagements, a minimum amount of knowledge is none the less essential to having the license mean something intellectually.
129	As a small firm practitioner, I see very little value in the attest function. In 20 years, I have never had occasion to use that function.
130	As a small sole owner practitioner, it is my belief that the attest experience requirement is not as important for a CPA that works for a smaller firm as it would be for a CPA that works for a larger firm. / Smaller firms, like mine, rarely get involved in audits involving the attest function. Perhaps new licensed CPA's of the future can have a "tiered" license that would not require the attest function as long as they do not get involved in independent audits.
131	As a sole practitioner and with contact with many other CPA's over the years I find many small practitioners do not do audits or even reviews. You might consider two classes of CPA's, one

Licensed CPA – 20 + years – 2,575 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
	needing attest experience to perform attest services and another for those not interested in ever doing attest functions.
132	As a sole practitioner, I primarily have a tax practice but I perform compilations for several clients. Because of the complexity of the rules and regulations, I have stopped performing audits and reviews. My concern is that I am [redacted] and I am having difficulty finding CPA candidates that have the 500 hours attest experience needed to qualify for the CPA license needed to issue compilations. I have a CPA candidate working for me now with my hope that he will someday be able to take over my practice. However, since he will not receive the 500 hours of attest experience while working for me, as a potential owner, he will either have to give up performing compilations, which means he could lose clients, or farm them out to another CPA firm, which puts him at risk to lose clients also. As a result, my practice to him may be worth less. / Since all individuals who receive CPA licenses under either avenue (attest or not) have the same educational background, and have to have the same knowledge in order to complete the CPA examination, I believe that all CPA's should be allowed to complete compilations as long as they continue to meet the 24 hour CPE requirements in accounting. Otherwise, unless CPA's obtain their 500 hours of attest experience, and can issue opinions on financial statements, I believe that the CPA designation means nothing. Obtaining a CPA license in a practice like mine (primarily tax) if you can't do at least compilations, is no better than getting a licensed of an enrolled agent. Other than being licensed by the State, to me, while a CPA may have a better educational background, there may be little difference in comparing a CPA with an enrolled agent. / In conclusion, I believe all CPA's should be allowed to perform compilations subject to the same educational, examination, peer review and CPA requirements that are in place now.
133	As a tax person who does not work in the audit department (& never has), I find the attest experience unnecessary for CPA's who spend 100% of their time on the tax side. Of course the attest experience is necessary for a CPA who works on the audit side.
134	As an audit partner that spends 100% of my time performing attest engagements, I believe there is nothing as important to public safety as the attestation experience. Our new hires with 150 educational credits are completely unprepared to perform audits and would be unprepared to perform compilations or reviews as well. I would suggest requiring both significant audit experience and being signed-off by a CPA currently spending a significant portion of their time performing attestation engagements instead of former auditors that have left public accounting considering the current quickly changing attestation standards.
135	As an audit/attest partner dealing with less experienced staff in a small firm, I find that students entering the profession have a less than satisfactory understanding of accounting from the universities- their entire accounting training seems to be oriented toward obtaining passing marks on tests, rather than on understanding accounting. At the practical level, they have to be "untaught" and re-trained. This takes time to unlearn bad habits. Any reduction in the experience required will generate more "qualified CPAs" with an even lower understanding of accounting. Strongly opposed to any reduction
136	As an auditor in public accounting, I have seen the importance of retaining the attest experience requirement is a critical factor in demonstrating an applicant's proficiency in a very specialized skill. consumers of attest services expect licensees to have the necessary skills, many of which cannot be acquired through classroom instruction. On-the-job training is

Licensed CPA – 20 + years – 2,575 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
	necessary to truly appreciate the audit process. Therefore, the 500-hour attest requirement should be retained.
137	As an inactive CPA, I find the documentation requirement ridiculous for inactive members. I had to complete a hard copy filing when there was no requirement to fulfill.
138	As an owner of a small CPA firm for 25 years I have employed many CPA track employees. Most of my employees have been straight out of school and many have already passed the CPA exam. Generally speaking when these individuals start they do not begin to have the knowledge, skills, and experiences needed to function as CPAs in any capacity let alone issuing audited financial statements. One year is not enough to make much difference. I believe the attest experience requirement has resulted in a higher level of knowledge skills and experience amongst California CPAs. It has also allowed clients to obtain audited and reviewed financial statements at a lower cost and has allowed CPA candidates to obtain the confidence needed with regard the A&A standards to be able to practice effectively. On the other hand, as a Peer Reviewer for 25 years in California and other states I think that the attest experience in combination with mandatory peer review is somewhat duplicative and that ultimately after a transition period the matter can be handled by the peer review system which is quite strong in California.
139	As both a CPA and a university educator, I know first hand that experience is still the best teacher. We educators can only cover so much in a the limited time and units available. I would be very opposed to lessening the attest experience requirement.
140	As CPAs are viewed as trusted business advisors to small and medium size businesses, I am not sure hoe they are going to obtain the knowledge and perspective of financial statement and reporting without some exposure to audits of financial statements. Key audit related activities that a real world CPA needs include such things as: Obtaining an understanding the business and its profit metrics; risk assessments; selection of appropriate accounting practices; internal control attributes and evaluations; dealing with client's whose interests may not be in sound financial reporting presentations, negotiating with clients about proper accounting, etc. All of these are necessary for a CPA to fulfill their obligations to the public interest, users of financial statements and most clients. Otherwise, we could all just be "tax guys" like they have at [redacted]. And, one doe not need to be a CPA to be a tax guy.
141	As CPAs we can attest to the integrity of financial information. It takes experience to do anything well / and the audit function is no different.Yes keep a experience requirement to be able to sign off on audits.
142	As far as I am concerned this is a waste of time. For example, in my office I sign one financial statement, per year, with no disclosure and I have to take 24 hours of boring accounting classes to retain my license. This is absurd.
143	AS I AM IN AN INACTIVE STATUS, I CAN ONLY COMMENT ON WHAT OTHER CPA'S HAVE TOLD ME, AND THAT IS: IT'S VERY TIME CONSUMING FOR THEM AND THEY FEEL AFTER SEVERAL REVIEWS IS ALL WAS GOOD ON PRIOR REVIEWS THEY SHOULD BE DONE ONLY EVERY 5 YEARS.
144	As I recall the Attest experience was an important factor in becoming a CPA with value to my client (rather than a CPA who merely studied hard and passed the exams)
145	As I recall, when I obtained status as a California CPA in [redacted], I had to demonstrate that I had six months of attest experience. Perhaps somewhere along the way, the attest

Licensed CPA – 20 + years – 2,575 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
	experience requirement was revised to be 500 hours within a 12-month period of general accounting experience. I believe that the current requirements should be maintained.
146	As much as I did not enjoy obtaining my audit experience (I was a tax professional), I felt it gave me invaluable experience that served as a foundation for my participation as the assigned tax person on financial statement audits.
147	As my CPA license is currently in an "inactive" status I have personally not dealt with the certification of attest experience requirement. However, I have been asked to review audit reports issued by the [redacted] an agency within the U. S. Department of Defense. All audit reports issued by DCAA include a statement that the audit was conducted in accordance with Generally Accepted Governmental Auditing Standards ("Gov't GAAS"). The Gov't GAAS includes all non-government GAAS and adds additional requirements unique to government requirements. / / As it pertains the attest experience requirement, DCAA audit experience has been considered as qualifying experience for a California CPA license. Indeed, in 1972 I was initially granted my CPA license based entirely on DCAA experience. I left DCAA in 1980 to join [redacted] In 1985 I was admitted to the partnership as an audit partner. I retired from [redacted] in 2000. During my career I reviewed hundreds of DCAA audit reports and supporting workpapers. Notwithstanding the statement in the reprot, a small percentage conformed to GAAS requirements. / / I hope that the attest experience in support of the Certificate of Attest Experience is adequately tested, especially for 'non-traditional' audit organizations.
148	As the profession is changing it has become very difficult for a small firm to be able to provide qualifying auditing experience. While I'm not particularly fond of the two-tier CPA license (audit eligible and non-audit eligible) I feel that it is the best of a number of poor choices. The CPA profession has been evolving and even though about 10 years ago the [redacted] of the AICPA said the CPA "brand" is not expandable, he has been shown to be wrong. The CPA can do a broad range of services - well beyond the traditional attest and tax work. Even the large firms seem to have a problem maintaining audit quality, so its clear that the large firms also need to do a better job of training and supervising audits.
149	As we don't complete attest statements related to work on full disclosure financial statements, I cannot comment on this section.
150	As we now have bifurcated licenses, i.e., those who can attest and those who cannot, the experience requirement should remain two years of employment at a member firm (not an attest firm), showing minimum prowess in bank reconciliations, income taxes, entity choices, etc.
151	Assuming there is to be an attest experience requirement, I think 500 hours is appropriate as a CPA to be needs that amount to have a reasonably well rounded variety of various aspects of audits if the person is to be a CPA in that regard. In the firm I worked for we did very few audits so it was difficult to get much audit experience. I think a CPA should be able to obtain a CPA license without the right to sign off on audits or reviews but his/her license should contain a notation to that effect. CPA's do many other jobs - mine was in tax for example.
152	At a min., an additional two years experience requirement in public accounting dealing with / general accounting, audit, tax, & computer issues to allow any "attest" functions. Including

Licensed CPA – 20 + years – 2,575 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
	global / experiences for a min. of (8) months dealing with financial markets outside of US general acctg. / audit, tax, and computer issues.
153	AT LEAST 2 YEARS EXPERIENCE MUST BE REQIRED.
154	At least 2 years practical experience whether in an internship or after college under the direct supervision of a CPA. Experience may be accounting, audit or tax or combination.
155	At least two years of attest experience should be required for licensure.
156	At this point in my LONG career I issue 3 internal managment financial statements and am required to take 24 hours of continuing education. One good 8 hour course from the CPA Foundation gave me all the new rules. The other 16 hours are a total waste of my time and money.
157	Attest engagements have become the norm due to the evolving definition of "attest." / In the current environment placing an hours requirement for attest work experience hardly seems effective. It should be the scope and the levels and areas of experience that are the requisites. / The definition of an attest engagement needs to be narrowed so attest work experience can be / commensurate with that definition.
158	attest experience always helps, but don't believe it has to be a requirement if no attest work will be done.
159	Attest experience and continuing professional education is essential for individuals entering the profession and for CPAs continuing to provide attest services. Once a minimal level of experience has been obtained, continuing experience is not required for persons no longer providing attest services.
160	Attest experience carries over to all areas of a CPA's work. I could even tell when I received a tax return from a non CPA because he/she never balanced or checked their work as we do. However, from my own experience, it is difficult to receive these hours working for smaller firms. I think that you have to rely on the supervising CPA as to whether or not the candidate will make a good CPA and be able to do research if they come across something that they do not know. The small CAP society meetings are a good place to learn much from experienced CPAs. The main thing in practice is to be sure that one does not overstep their knowledge bounds and knows when to refer or ask for assistance.
161	Attest experience gives CPA candidates valuable skills that are not necessarily acquired elsewhere.
162	Attest experience is a critical part of learning independence, ethics and skills not covered in academic settings.
163	Attest experience is a valuable and important part of licensure requirements. I feel 500 hours is not enough, by far. In my opinion the requirement should be AT LEAST 1,000 hours if not more.
164	Attest experience is a vitally important aspect of CPA licensure since the attest function is the only capability that is unique to the CPA profession. Eliminating the requirement to be proficient at attest services will undermine the value of the CPA license. I believe that 500 hours is not a sufficient amount of experience to achieve proficiency in attest services. I would support a 2-years of experience requirement in attest services prior to licensure. (I am a managing partner in a large CPA firm.)
165	Attest experience is absoultetly necessary as practice is different from education and passing an exam. In Californai I have hired "CPA" 's that have not had the attest experience and I feel it is

Licensed CPA – 20 + years – 2,575 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
	misleading to an employer or the public that hires them as they rely on the CPA designation to be someone of experience and a level of knowedge much higher than a graduate that has passed an exam. I think it is an important part of the process of becoming a CPA. Perhaps there should be a designation for those that do not have the experience, just at those that have an inactive license must fully disclose that information.
166	Attest experience is an essential ingredient to the training of a CPA. I strongly support the 2-year experience and 500 hour attest requirement. / / A qualified applicant should also have a graduate degree in one of the following areas: / 1) Accounting / 2) Finance / 3) Taxation / 4) MBA / 5) Information Technology / 6) Juris Doctor / / CPA's should also be required to have a membership in the AICPA to stay abreast of current developments and access to the myriad of resources available to its members. / / There needs to be a higher bar for licensure to ensure the CPA profession only licenses the most qualified candidates to better protect and serve the public, especially as the scope and complexity of the services that CPA's provide continues to increase.
167	Attest experience is an important part of a CPA's training, however the experience requirements should not be a checklist of outdated procedures. A focus on the candidate's comprehension of audit procedures and their purposes should be a factor.
168	Attest experience is an integral component of the CPA licensing qualifications and should be maintained as a continued requirement for licensure.
169	Attest experience is an invaluable part of becoming a licensed C.P.A. There is no substitute for actual work experience in developing the required auditing skill of healthy skepticism.
170	Attest experience is critical for a well-rounded certified public accountant and is expected by business and professional organizations that hire certified public accountants.
171	Attest experience is not needed to be a CPA.
172	Attest experience is often not available at small firms, requiring employment at a large firm.
173	Attest experience is one of the corner stone of practicing CPA. / - It helps to train CPA to communicate total picture with clarity and objectivity. / - It instill CPA with risk management concept, practice internal control, assurance of financial statements, & analytical procedures / - It form the foundation of CPA's skill to provide independent opinion of the financial statements. /
174	Attest experience is valuable in order to round out a CPA's skills and experience. If adjusted by the CBA, attest experience requirements should be increased in order to help ensure that the consumers of attest services receive competent service.
175	Attest experience is valuable. There is no substitute.
176	Attest experience is very important in preparing accountants to have professional skepticism as well as knowledge of professional standards in financial statement preparation and reporting.
177	Attest experience is very important in the profession. Without such, the public is not being served in relying on a CPA who has not gone through risk management training with exposure to different sectors and industries. The CA Board of Accountancy has already eroded the profession by making a two track standard of public accounting (attestation experience) and general accounting experience (private industry without public accounting experience). In my role as a hiring manager, I have found a material difference in quality of critical thinking skills between those who are CPAs with public accounting experience and those with general

Licensed CPA – 20 + years – 2,575 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
	accounting experience only. The rigor of training received is not as high in a corporate setting for those who only received general accounting experience. I am an advocate of reverting back to higher and more stringent Board requirements since we are safeguarding the public in our financial reporting roles across all industries and capacities in which CPAs serve. I am now personally screening for the type of CPA license received. If I have a choice between two candidates of which one received attestation experience track (public accounting) and another with general accounting track (corporate accounting), I will always opt for the CPA who had gone through the rigor and broad exposure received from attestation experience. There is nothing like a CPA firm's paranoia of avoiding audit failure lawsuits to have them continually invest in training and developing their staff so they all think with financial risk management and internal controls in mind, in addition to conducting financial analysis. This is bred into their mindset...so much so that public accounting trained CPAs think in such manner even when they leave to work in corporate settings. The Board may find the first generation of general accounting track CPAs to be of decent quality since they were trained by old school public accounting trained CPAs. My understanding was this past decision of creating the general experience CPA track was to to meet the market shortage of CPAs. The unintended consequences is that over time the quality of CPAs will erode, due to the wide variation of supervision received based on their employer. I would hate to see a future where employers will choose CPAs certified by other states over those from California because our licensing standards are not as high. In short, attestation experience is vital and necessary to meet the public trust standard required of our profession. Thank you for the opportunity given to comment. / /
178	Attest experience is very important. This is a key portion of the qualifications needed to properly perform duties in this area.
179	Attest experience is vital and ought to be required
180	Attest experience is vital to an understanding of business processes and precedures. Mapping and understanding the systems and necessary internal controls in the attest process provides unique insight into real world business operations. Fraud may be taught in scholl but your don't get a true feel of how it works or who is involved without the actual business experience. Too many candidates, and even some Juniors, have an academic understanding of business with no real world experience. / Finally, CPAs are able to do someting that no one else is permitted to do, attet to financial statements. / Whether at an audit or review level, this ability is uniquely ours. The attest function is essential. Without it we are not CPAs, only accountants.
181	Attest experience is vital to prospective licensees in gaining an understanding of how a company works and where fraud may occur. It also is vital in gaining an understanding of GAAP and GAAS.
182	ATTEST EXPERIENCE IS VITAL TO THE SUCCESS OF THE CBA
183	Attest experience is what makes a CPA a CPA. The experience gained in designing and conducting tests and examinations of accounting records to support the expression of an opinion on the financial statements is invaluable. As an auditor, I was faced with challenges to determine how to test records and how to design the procedures to achieve useful results. I was required to make decisions about the usefulness of procedures and the reliability of records. The process of auditing teaches the accountant how transactions arise and are

Licensed CPA – 20 + years – 2,575 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
	accounted for. Every step in the execution of transactions and the recording, classifying, and summarizing of them is revealed to the auditor. Only with this kind of direct experience with the accounting system can the accountant come to understand where information comes from and how it is processed. This direct experience, and the decisions that need to be made, form the "professional judgement" that the CPA is expected to exercise when doing accounting, tax work, and consulting.
184	Attest experience must be required for a CPA performing attestation services.
185	Attest experience plays a very important role in the competency, conformity, and experience of a CA CPA. It also makes the CA CPA designation superior to most other state designations.
186	Attest experience requirement appears to be reasonable.
187	Attest experience requirement is adequate
188	Attest experience requirement is highly valuable and provides real world understanding of accounting, financial reporting and auditing that can only come with hands on experience. I've long noticed the difference in those who have it and those who don't. Taking courses and passing an exam do not provide the depth of knowledge only gained by the attest experience.
189	Attest Experience requirement is necessary for CPA license.
190	Attest experience requirement should be continuously and strictly enforced to all CPA candidates for CPA licensure and CPE for active CPAs.
191	ATTEST EXPERIENCE REQUIREMENT SHOULD NOT BE CHANGED.
192	Attest experience requirements a must for keep the quality of those engagements that require attest experience.
193	Attest experience should be a minimum of 5,000-6,000 hours (three years working under a licensed CPA). Also a masters degree should not have any bearing on the amount of actual in-practice hours that are required.
194	Attest experience should be increased instead of eliminated. / / Audits need to be conducted by experienced professionals; merely passing an exam and confronted with an auditee with years of experience, the chance for a failed audit would be high. I highly recommend increasing it to 1,000 hours, at least, if not 1,500 hours!
195	Attest experience should be longer.
196	Attest experience should be mandatory. Experience should cover leading, under supervision, each significant phase of an audit, and not be based on non-audit attest engagements. The CBA's mission is to protect consumers, including small businesses, who have no way, other than a potential auditor's exhibition of a current CBA license, to gauge that the individual is qualified to carry out the audit as proposed.
197	Attest experience should be required for CPA license.
198	Attest experience should include at least 2 years of work experience under the direction of a licensed CPA with a minimum of 500 hours of work experience in the attest function.
199	Attest experience should include direct work on audit engagements, supervised by licensed CPA's and ultimately under the supervision of the actual attest signer. Most CPA's, who don't go on to become partners in an audit firm will probably never actually sign an attest statement during their public accounting career.

Licensed CPA – 20 + years – 2,575 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
200	Attest experience should include participation in at least three audits, two reviews and three compiled statements with reports to include full disclosure, departure from GAAP and no disclosures.
201	Attest experience was invaluable to me and i consider it to be highly beneficial both to new candidates for licensure as well as an important consumer protection to continue to provide qualified and trained CPAs.
202	Attest experience will help me understand financial statements correctly. It also helps me to find errors which my clients made.
203	Attest services are major difference between CPAs and other accountants. Many CPAs are involved in attest services during their careers, so the training and experience is vital to producing a reliable product for the public. If a newly licensed CPA starts an accounting firm, the lack of attest experience could prove to be problematic, not only for the client, but for the CPA under the current peer review standards. In reality, additional education is a poor substitute for real experience gained under the supervision of a seasoned professional.
204	Attest services are the unique benefit the public receives from CPAs. / / Over the years, the capabilities of accountants having CPA licenses has declined. That mainly seems to be the result of counting experience other than in public accounting towards the license. Restricting the CPA license to accountants who have worked in public accounting performing attest services would raise the average capabilities of accountants with CPA licenses. / / It has been foolish to count working in academia and business as qualifying experience for CPAs. The accountants with these backgrounds are generally markedly inferior in ability to other accountants. To eliminate the attest experience would further diminish an already diminished profession. / / Personally, I would also increase the experience requirement. A person with only two years experience and only 500 hours of experience performing attest services is not really ready to perform these services, or even anything beyond the simplest tax returns, without significant supervision. / / The current licensing requirements are so lax that the Board is by no means protecting the public from incompetent licensees. / / The CPA exam is advantageous for licensing, but experience in public accounting performing attest services is crucial. / / I have worked in public accounting, industry and education. All of these fields have enriched my abilities as a CPA, but public accounting experience, especially attest experience, has been the most vital.
205	Attest. Working on audit assignments is what teaches accounting. Without that experience CPAs don't understand accounting. I have worked with many CPAs, including those from the large firms with the G license that don't understand even a trial balance or general ledger. They have no idea what builds a financial statement. Let's get rid of this G license,. I am currently working in an organization that provides absolutely no accounting experience, a bare minimum of individual tax experience, no entity tax experience, but there are "supervising" CPAs here signing off on the G license experience. It's unbelievable to me. They asked me to do it, I politely refused, I told them there was no accounting being taught here. I can do that because they won't and I don't care if they fire me. The younger CPAs are pressured by MBA, non accountant, management via pay and position into signing off on the experience. The public does not know there is a G license and an A license or the vast difference in education and experience between the two, and neither do the G license CPAs really understand the difference. The license has been greatly diluted because most CPAs licensed today are not accountants.

Licensed CPA – 20 + years – 2,575 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
206	Attestation experience is vital for those who participate in attestation services. However, there are other services performed by CPAs who don't participate in them. There should be a way to recognize this difference, both within the profession and to the general public.
207	Attestation experience is vital in creating a solid foundation to aid in the creation of a competent, versatile accountant
208	Attestation is a specialized area within the accounting profession. A licensee who is performing the attest function on behalf of a client should have experience that specifically relates to that function. CBA should maintain their current requirements.
209	Attestation is the only services reserved to licensed CPA. I believe it is in the best interest of the consumer, the profession and the CPA candidate that there be some "hands on experience" to master the application of GAAP to real work situations.
210	Attestation is what CPAs do and the attestation experience requirement should be retained as a condition of licensure. It's an internship program which develops practical skills necessary to becoming a CPA.
211	Audit / attest experience should be required to get a CPA certificate. / The Board's committee audited my audit experience in 1979, in a session lasting well over 2 hours, having to demonstrate that audit work was carried out in just about every major balnace sheet account type and certain Statement of Income accounts, along with the planning of audit steps in advance of carrying them out. It was a bit grueling, but it is, im my view, an important part of being ready to handle financial statement engagements of various kinds.
212	Audit experience is hard to come by if you are employed by a small firm. Compilations and reviews are a lot more relevant than audit experience. I recommend testing and CPE as a substitute for experience. Perhaps a "provisional" license followed in 3 years by a full license. Tax and compilation & review should not have an experience requirement
213	Auditing and other attest work is best learned by doing. Experience is invaluable to the process. It is not solely an academic matter. The CBA should retain the experience requirements.
214	Auditing requires experience, 500 hours is minimal.
215	Auditing staff from 1982-1985 [redacted] / performed audits, review and compilation reports from small to medium size companies / / Corporate accountant 1987 - 1989 [redacted]. (publicly held company) / Involved with the SEC Reporting - 10Q and 10K Real Estate Subsidiary / / Sole Proprietor [redacted]CPA 1991 to current / Audits (yellow book) - Community Fire Districts - [redacted]/ Compiliations (small to medium size companies) - 1993 - 2004 / Tax consulting and financial advisor- [redacted]
216	Auditing takes judgement that comes only from experience. You should ask [redacted] about how they would insure someone signing audit reports with no experience.
217	Audits and Reviews are where accountants learn to be accountants. Nothing replaces the knowledge gained from focusing on balance sheet integrity and the related note disclosures. If you don't have this experience I really don't see how one can be a competent accountant.
218	Audits reviews and compilations are the only thingss that CPA's can do that an unlicensed person cannot. If we give up the attest experience requirement, we will allow unqualified people to perform these services and when that happens, the government will say any one can do these services.

Licensed CPA – 20 + years – 2,575 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
219	Avoid the confusion and end the multi classes of CPA. Either you are qualified to perform an audit or not.
220	Based on my own experience and supervising new staff that have recently graduated from college, I have found that school does not prepare them to conduct an audit of financial statements. I believe the attest experience requirement is necessary for a person to have the qualifications necessary to be licensed as a certified public accountant. If we are going to continue to have the public's faith that we truly know what we are doing and they can trust us, we have to make sure that the people that hold a CPA license have the experience and qualifications to know what they are doing.
221	Because of the ever increasing technical requirements, my firm terminated it's relationship this year with all of our remaining attestation clients. I have consistently attempted to be at the top of our profession's practitioners in technical competence. However there are now few rewards for small firms doing attestation engagements. Yet, the personal and firm financial risks due to lack of reform in the legal professional make practicing more and more expensive from an insurance perspective as well as litigation risk. / / Documentation requirements are much greater now and more pervasive making it easier, in my opinion, to get sued and a huge windfall to the legal profession. It is professional judgment that is driving our profession, in the hopes it will resolve some of the litigation issues. I believe it is opening up any firm that performs attestation engagement to even more litigation risk than has been the case in the past. / / Having been an expert witness in litigation matters, my experiences have made it clear to me the profession is going to be in for a lot more litigation and while the intent has been the basis on which I was trained, it now becomes one persons opinion against another and lawyers love that environment. / / I believe it makes it harder for newer CPAs to get the adequate experience for strong professional judgment unless they work for larger CPA firms. Thus many will be forced to work in larger firms and most likely in larger metropolitan cities. The downside is they move from their home communities and family. / / Younger CPAs without solid attestation experience will be more prone to errors in judgment unless they are in larger firms with many more years of professional experience. Yet they have desires to be owners as well. There will be fewer and fewer smaller firms as this is going to lead to more consolidation of firms into larger firms. The costs to clients will increase and yet will the general public really be better off? / / Small CPA firms will primarily target non-attestation and tax clients under SSARS 21. My firm has already made that decision. Several of my competitors are likewise making similar decisions. Is this really what the CBA wants? / / My attest clients were not happy to have to change firms, after my having served them for years, but I left them no option. Was this the goal of the CBA as well? Larger firms of course are glad to pick up our clients and they gain more local control and competition decreases. Less competition means higher fees as there is less risk of losing a client when there isn't a healthy service base in communities.
222	Because of the nature and quantity of information required to attest experience, the reporting requirement does not seem unduly demanding.
223	Because of the peer review requirements, I do not due attest assignments
224	Because the CPA license is all that is required for an individual to sign off on audit work, it is imperative that all CPA license holders have attest experience. Otherwise, there is no assurance that a CPA performing audits has had any supervised experience doing so

Licensed CPA – 20 + years – 2,575 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
225	been a cpa since jan. 1963. therefore not up to date on current requirements
226	Been so long not sure what the attest function currently is?
227	Being a CPA subjects us to stringent requirements. We need to know GAAP, tax laws, ethics, etc. For that knowledge, we have always been highly respected. I feel that the CBA's decision to issue CPA licenses without the attest experience requirement has really "cheapened" the CPA image many of us have worked so hard to uphold. My firm has hired a few of these "B" licensed CPA's and they are really deficient in their knowledge of accounting issues. My opinion. One CPA license. Everyone needs attest experience.
228	Believe all CPAs should have some audit and accounting experience.
229	believe current experience requirements are sufficient. 2 years or 1 year with master degree
230	Believe it is a good idea to continue current requirements.
231	Believe that attest experience is critical for CPAs. There is increasing emphasis on CPAs to have detailed knowledge of how businesses operate and to ensure that business conform to Federal and State law.
232	Believe that attest experience requirement has provided assurance to the profession that applicants can conduct an audit of a small to medium size business. However, I also understand that many applicants are no longer performing this function, which is the reason that one can obtain an attest or non-attest license. I believe that the attest experience requirement, in some form, should remain for those wishing the ability to issue audit reports.
233	Believe that it is necessary to keep the high standards in the field of accounting, but not something I have practiced in for most of career as a small solo CPA practice.
234	Believe the attest experience requirement is an important part of the CPA licensing process.
235	Book learning can in no way provide the gel one needs to adequately practice as a CPA. The learning that occurs the first two-three years by a new entrant into the field of public accounting is key to learning how to apply concepts learned in school to practical daily applications. Performing audits is not something you transfer out of a book directly into the workplace. One would not expect a physician, nurse, or teacher (to name a few) to get through the books and then start doing the magic they do without any hands on training. Accounting students do not receive real life training while in undergraduate or graduate school. The others cited do. Thus, the practical training comes after graduation. From my personal experience and observation of those I hired and trained, most CPA candidates do not have a complete grasp of the audit process until the end of their second or even their third year. The experience requirement of 500 hours is barely enough to gel all the pieces together. I no longer supervise those working toward completing their requirements or sign off on experience requirements. However, I do work with these young people. They are not able to make the judgmental decisions required of an auditor, they do not have knowledge, they have not become skillful in the art of practicing accounting. I believe the public trust in CPAs would be misplaced if anyone could practice accounting simply by graduating with the required book learning and obtaining a license. Other professionals have to "serve their time," and those who want to be CPAs should be required to have experience before being a licensed professional.
236	California is one the few states that require attest experience to receive a CPA. As a tax professional, I had to rotate into the audit department for various jobs in order to receive my attest experience. It took me several additional years in order to receive my CPA as a result. I

Licensed CPA – 20 + years – 2,575 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
	believe that the attest experience is unnecessary especially for CPAs who don't provide attest services. CPAs should be professional enough to follow their ethical standards and not practice in areas that they are not qualified for so I do not subscribe to the idea that CPAs who do not have the attest experience should receive a qualified CPA certificate.
237	California's experience requirement should be consistent with that required by other states. The UAA does not require attest experience for licensure and I do not believe that CBA should either. Rather, a certain number of hours of CPE in attest subjects should be required for any CPA who is licensed in CA and is or plans to perform attest services. It does not make sense to require that all CPA candidates have attest experience since most of them will never do any attest work.
238	Can't think of any reasons why it should change. 500 hrs is actually very little time to gain any meaningful experience.
239	Careers of licensed CPAs vary greatly today and many require multiple certifications, each of which have their own CPE requirements. The rigidity of when A&A requirements apply and the course content/offerings that satisfy the number of hours required now under this category, leads to a lot of wasted time that should be spent on CPE to further our skills in the area(s) in which we work. For example, business valuation is a growing part of CPA practices and in our firm, I direct business valuation services that are primarily for the purpose of some sort of business transaction consulting. Financial statements are an everyday part of my world and, yes, they go into business valuations. As I understand it, that requires me to have the 24 hour requirement in A&A. Add to it that I've been a licensed CPA in California for 34 years, and that time requirement is a waste with all the necessary skills specific to business valuation and business transaction services. I think the criteria for when 24 hours of A&A is required needs to be more specific, i.e. for CPAs participating in any way in the performance of audits and reviews, or reduced for services performed outside of those two categories. Thank you for this forum. / / Because I negotiate transactions on behalf of our clients, I must also be licensed as a real estate agent/broker in California, which requires ethics training also, for instance. It seems to make sense that if we have more than one California professional license, CPE for ethics, for example, should be applicable to each license renewal requirement for CPE.
240	CE requirement of 80 hours every two years, with a minimum 20 hours per year is a joke as compared to other CE requirements for other professions such as attorneys and medical doctors. *0 hours is the equivalent of 2 weeks (10 working days). This requirement says to me that the CPA CE is a cottage industry. There is no correlation between the number of CE hours and professional proficiency. If the profession can scale back the number of days for the uniform CPA exam and require additional college education, the number of CE hours should also be reduced.
241	CERTIFICATES of persons not meeting attest experience requirement should bear clear indication that licensee is NOT QUALIFIED TO PERFORM ATTEST SERVICES. Bi-annual license renewals for such persons and for persons who do not meets CED attest service requirements should clearly so indicate. This will serve to put the public on notice. / / We cannot expect the public user to search CBA listings for such information.
242	Clearly the requirement to participate in an attest experience requirement is important. Accounting issues are complex and getting more so as time goes by. A person coming our of

Licensed CPA – 20 + years – 2,575 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
	school does not have the real life experience to be able to deal with complex issues without having personal experience in dealing with these issues in a supervised environment. The public that relies on financial reports has to be assured that the people examining financial statements and opining on them are qualified to do so.
243	Completely unnecessary. My peers and I believe this is nothing more than a revenue generator for the state and others and has absolutely nothing to to with the quality work a CPA does. Proof? Just check all of the requirements it take to be a CPA and then the C.E. Requirement. That's enough! We are not neurosurgeons practicing brain surgery!
244	Completion of 500 hours of attest experience seems reasonable.
245	Concerning attest function, I suggest the following. / There used to be two service levels, unaudited and audited. Any financial statements that were not unaudited necessarily required the attest function. Quite likely, it was easier to get audit experience then, because there were more audit engagements than there are today. Today, with local CPA firms doing very little attest work, it's difficult to get audit experience. Let's go back to two service levels, rather than the three we have.Let's also eliminate the second class of CPA's. Every CPA should be licensed to perform attest engagements. The second class has to be confusing to the consumer. / ---------- / Let's also eliminate the second class of CPA's. Every CPA should be licensed to perform attest engagements. The second class has to be confusing to the consumer. /
246	Confirmation and validation of experience needs improvement.
247	Consider it is reasonable.
248	Considering that either many or a limited number of people will rely on the reports of an attest service engagment, a candidate must develop and build a strong understanding of the procedures to plan, execute, analyze to enable he/she to render a fair opinion on the subjec of the engagement. / Above paragraph may sound as being plagiarized from a texbook but I am only rewriting the jargon used in the profession - however factual. I was in public accounting for about seven years and have been in private industry for nineteen. My learning about the requirements to perform an audit have governed my career as a corporate controller. As a result, my approach to the day-to-day operation, renders constanly accurate information for executive management to rely on when making business decisions. / / For the benefit of the public and the profession, the required attest experience for licensure should be maintained.
249	Continue the requirement. It increases the skill levels and provides background for thought process and analysis which go beyond auditing. / /
250	continuing the experience requirement when attest services are perperformed
251	Core reason for requiring a CPA license
252	CPA = Certified Public Accountant. The only services for which this license is required are issuing reports on financial statements (compilation, review or audit). Practitioners need training and experience to develop the professional judgment required to issue such reports. The 500 hour requirement is insufficient. The older 2,000 requirement was more realistic.
253	CPA licenses were designed primarily for the issuance of audit opinions. I don't think additional requirements above audit requirements are needed solely for attest reports. An audit is an attest function; although necessarily more broad than and defined differently now. / / The recipient of the attest report should decide on the competence of the CPA performing the work,

Licensed CPA – 20 + years – 2,575 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
	working with the supplier of that report. That process is a private contract between the entity supplying the report and the recipient of the attest report. If public recipients then the SEC should decide on competence requirements.
254	CPAA = Certified with an specialization in Auditing (two years experience) / CPAB = Certified with an specialization in Business Consulting / CPAP = Certified with an specialization in Personal Financial Planning / CPAT = Certified with an specialization in Tax Preparation and Planning /
255	Cpaa designation = 2 years auditing experience / Cpat designation = 2 years tax experience / Cpab designation = 2 years business consultant experience / Cpap designation = 2 years personal financial planning /
256	CPAs are overburdened with so many licensing requirements - unlike other professionals in the state.
257	CPA's should have a broad set of experiences as any condition to licensing, among such a set of experiences the attest experience is one of the primary ones
258	CPA's should have a requirement for attest experience before being licensed.
259	CPAs support many specialized project consulting services today. Attest is one of those areas. Not all CPAs perform attest services but are highly skilled in their area of expertise. Attest is not necessarily a required skill for today's CPA who provides broad based consulting services.
260	CPAs without attest experience should not be able to perform attest services unless they are under the supervision of a CPA who does have such experience. However there is still value to the public in knowing that a person is licensed as a CPA when he/she performs other functions. The initial education, continuing education and professionalism of a CPA provides an important degree of comfort to users of their services. The peer review program is very valuable for maintaining that professionalism. However the peer review program needs to be extended to include tax services. As someone who has consulted with dozens of CPA firms and performed many peer reviews, it is quite alarming how lax many CPAs become when they are performing tax services, even those who may show tremendous professionalism when performing their attest services. The vast majority of CPAs do not perform attest services and if we are to wishing to maintain our status and respect, we must do whatever is necessary to eliminate those non professionals who only wish to benefit from a reputation that they no longer wish to support.
261	Critical to being a CPA.
262	current requirement is adequate.
263	Current requirement seems reasonable as to hours; earning the hours may prove troublesome for practitioners not employed by a CPA firm.
264	current requirement to renew license contains A&A 24 units even though some CPA does not issue any compilation or review reports and only do the tax works. This does not make sense to those who does only tax works. /
265	Current standards seem appropriate.
266	Currently I am an employee of a non-accounting firm.
267	Currently in industry so the requirement doesn't apply to my license.
268	Currently licensed as inactive. I submitted only my inactive renewal form. Then was asked to complete an ethics form which I did. I have not received my renewal as of [redacted].

Licensed CPA – 20 + years – 2,575 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
269	Dear Sir/Madam: / / I am disappointed with the two types of CPA's in California. [redacted] CPA
270	Did not and do not appreciate the requirement to have my finger prints taken. Have been licensed by the CBA for 35 years and had my finger prints taken at the time I was issued my license. Now I had to do it again and have my finger prints on file by both to DOJ and FBI, just like any other criminal or terrorist, thanks a lot. Almost did not renew because of this politically correct requirement.
271	difficult to distinguish those CPAs who gained experience from a "CPA firm" versus having worked under a CPA in any non-firm setting, purely based on having a license#. Muddles the expertise.
272	Direct experience in the public accounting industry should be required. Time spent understanding the books and records of multiple companies and working on the resulting reports cannot be equaled by working under a CPA in private industry. /
273	Direct experience is a critical supplement to educational training to insure that a licencee has depth of applied knowledge necessary to make informed judgments about attest issues.
274	Ditch everything! Freedom now! / / Abolish the CBA ! Let the market decide!
275	do it.
276	Do not back off the historical requirements. / In fact, strengthening the requirements would help make certain practitioners performing attest functions are qualified to meet the ever-increasing complexities of reporting in today's environment. / The consumer is already confused about what the CPA designation really means, since qualification for attest services is "invisible" to the public. There are too many practitioners who use the CPA designation (and rightfully so) who are tax only or new SSARS 21 only, and the public does not know the difference. In other words, practitioners who are subject to peer review are not really differentiated from those who are subject to peer review. We have to guard against diluting the designation and pursue the highest level of experience possible.
277	Do not change the current requirements
278	Do not do any attest work at all. I am not required to have peer review.
279	Do not have any experience requirements for the basic license. It does not matter.
280	Do not reduce the attest experience requirement.
281	Does 500 hours of attest signing cover all areas of attest work? Should these hours be placed in categories?
282	Doing away with the attest experience trashes the foundation value of the letters themselves. People have gone decades with an understanding of what it takes to use those 3 letters. Anything less is an effective fraud.
283	Don't dilute it. Require a Master's Degree.
284	Don't eliminate the attest experience requirement for any CPA. Even the minimum requirement you have now is too small. Over the years, the board has made it easier to become a CPA. The resulting decline in quality of accountants is readily apparent to those of us who hire them and work with them. / / Academic experience should not count at all. Industry experience is valuable, but not enough in itself. Tax experience is also valuable and should be counted, but attest experience, especially financial statement auditing in public accounting, is

Licensed CPA – 20 + years – 2,575 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
	the vital experience. Accountants who do not have that experience are quite inferior to those who do.
285	Due to the diversity of practice the attest requirement has become much less revelent.to current practice / If there was a stronger emphasis on ethics and profesional conduct, which state that a CPA should not take on an engagement they are not qualified to do the 500 hours would in my opinion become obsolete
286	During two years of work experienced before being license learned how to practice as a CPA, actual experience was more valuable than another year of education
287	Easy, as we did not have any attestation work to report.
288	Education classes fail at providing hands-on experience, and pressure from clients. Therefore, experience hours assist in assuring the public is protected by trained, competent CPAS. Or, at least the new CPA has a better understanding of the responsibility.
289	Education in the classroom is a base for getting the most out of work experience. work experience prepares the candidate for a higher level of expertise when they become licensed. / Nothing can make up for actual experience. /
290	Education is no substitute for experience -- add'l education instead of on the job training is a mistake. this provides a lot of theoreticians instead of accounting technicians.
291	Education is not a substitution for the attest experience requirement. Hands-on field experience is a MUST. Attest is the only purpose for licensing CPAs. A license is not required for tax.
292	Ensures that new licensees will have the level of experience necessary to perform attestation function
293	Essential for all CPAs whether they intend to practice doing attest services or not.
294	Essential requirement for "real world" competence. I view eliminated the attest function as watering down standards.
295	Even before obtaining my license, I never intended to perform any audit services and, other than the hours and tasks required to obtain my license, I never have performed any audits. For those CPA candidates today who intend to follow the same path, I view the attest experience requirement as an unnecessary and burdensome waste of time and resources.
296	Even though I no longer do audits or reviews, the experience of doing 500 hours of attest services was valuable to me.
297	Even though it has been more than 35 years since I completed the attest requirement to obtain my licence, I still remember the experience. I found that most of it was busy work. Reconciling confirmations, looking at cancelled checks for payments, etc. I was not trained at the time to analyze the value of what I was reconciling in a meaningful manner.
298	Even though many practitioners do not provide attest services, I think the 500 hour requirement should be retained because it provides valuable experience related to preparing workpapers and analyzing finaancial information. These skills benefit consumers of non-attest services as well as those of attest services by providing a higher quality product.
299	Even though my practice is limited to taxation and some assistance to clients in setting up bookkeeping and other internal systems, I very much appreciate the attest requirement I had to fulfill for certification many years ago. In order to do anything in this profession, you really have

Licensed CPA – 20 + years – 2,575 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
	to think like an auditor. I will be forever grateful to my first CPA boss who taught me how to think and insisted on good workpaper technique.
300	Every candidate for CPA should have attest experience. No quick method of obtaining CPA license just because they may not do attest engagements. It confuses the general public. They all think we have the same education and experience when in fact some do not. / / You should also protect the CPA AND THE PROFESSION, not just the consumer. We are not given enough support from the CBA. Now you wanted our fingerprints? I am not doing this as a contribution to the consumer but as a contribution to our profession. Treat us with some integrity.
301	Every CPA that will prepare attest financial statements should have had attest experience.
302	Every CPA who has been tested and licensed to be a CPA after all the requirements have been met should be allowed to attest with out any further mandotory requirements.
303	Every CPA, regardless of college or post graduate degree, should be required to have 2 years of AUDIT experience. I did; academicians do not know the real world....
304	Except for the licensing requirement, I have not performed attest functions, partly because of the added requirments
305	Excuse me but shouldn't there be some "information" leading up to a question like this. Somehow you believe that a CPA who passed the exam 30 years ago remembers the requirements! Really...
306	Expensive
307	Experience doing audits, under the supervision of qualified CPA's, is necessary before an accountant can deemed to be qualified to sign attest reports. I also believe the opinion of the firm as to whether that individual is now qualified is very important.
308	Experience is a must to truly understand the CPA profession. No amount of college courses can / truly substitute for on the job experience. Even those individuals who do not intend to do attest work / still need real world experience and guidance before being permitted to place CPA after their name. / We have too many CPA's already subject to enforcement actions without creating a whole generation / of under-trained CPA's.
309	Experience is critical in building the ethical foundation for a accounting professional
310	Experience is critical to a clear understanding of the practical application of attest standards and auditing principles.
311	Experience is essential to understanding the audit process and attesting to audit results. I believe that 500 hours is appropriate, but all types of audit experience, including internal audit should be acceptable.
312	Experience is essential. There are many non-academic factors which determine the nature and extent of field work which will support the report. Field work is the only way to learn those factors.
313	Experience is important
314	Experience is important to the integrity of the profession
315	experience is important. This is a good requirement. An opportunity to start candidates down the right road.
316	Experience is key to developing the "auditor's instinct". / Licensees need to be able to recognize and evaluate not only documentation, (which, ostensibly could be studied in an academic

Licensed CPA – 20 + years – 2,575 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
	environment), but also systems, "client office dynamics", how to obtain cooperation from audit-subject personnel, interview technique, and many nuances that can only be gleaned from onsite, in the field, relevant experience. / / We need MORE not LESS attest experience. 500 hours? Face it, that's LESS than THREE MONTHS!!!! / / MORE, not LESS> Don't CHEAT the public.
317	Experience is the best learning tool.
318	Experience is truly crucial to the profession. If anything, I'd increase the hour requirement.
319	Experience requirement for technical accounting courses is not within my chosen field. I have become an implementer of accounting and financial systems.
320	Experience requirement is essential piece of CPA development and education. Our universities fail to provide real world experience in applying principles learned. Experience is essential to understanding proper financial statement disclosure requirements (drafting the notes to financial statements), audit risk assessment and workpaper documentation. Although many treat the CPA as just letters to list on a resume, I hope the board continues to recognize that the CPA licensing should be for those who help a variety of enterprises with attest, accounting, tax and business consulting matters. CPAs should have the tools to do so upon receiving their license. Experience is an essential piece of developing the tools a CPA needs to practice.
321	experience requirement not needed.
322	Experience requirement should be at least two years.
323	Experience requirement should be long enough for the applicant to show proficiency in both accounting and attest functions.
324	Experience should not be such a restriction to the licence. After meeting academic, test, and etc. all candidates should be given the opportunity to complete the experience. The burden of finding employment should not be completely to the candidates.
325	Experience teaches you so much more than academic preparation. Both are important but in the only function a CPA performs that no one else can do, it makes no sense to open the door to completely inexperienced people to sign in the attest function. We have already eliminated any restraint of trade considerations by allowing CPA certification based on a single year of general accounting experience. The experience requirement focuses the mind on the importance of the function and is the only way of ensuring they have an all important level of perspective when signing an audit report. Many CPA's either end up in the corporate sector or spend an entire career there and the AICPA and IMA both have relevant certifications that can be obtained as an alternative or additional certification relevant to that business sector. We should learn from the scandals that watering down the requirements will not lead to better focus on quality. The more likely result will be less focus on quality. I once saw an individual who was obtaining the necessary audit experience falsify audit test results. He did it for the sake of staying within the audit budget. He thought efficiency would advance his career. He was immediately fired. This was the experience requirement doing, I presume, what it was intended to do in part. Given that alternatives for professional certification and advancement exist, I see no public policy objective that is advanced by reducing this valuable experience requirement that so focuses the mind and regulates the unworthy. I see only downside impact.
326	Experinetia Docet – is Latin and means, “Experience Teaches.” It is the motto of [redacted] further states, “Fieldwork, community projects and internships make

Licensed CPA – 20 + years – 2,575 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
	learning come alive…" A modern university embraces a concept proven over thousands of years. / / It is important to keep in mind that someone can become a CPA without completing the 500 attest hours as only those that voluntarily apply for an attest license must meet the 500 hour rule. There is no evidence that changing or eliminating the 500 hour requirement will benefit consumers in any way. / The 500 hour rule appears to be arbitrary, but it was deliberately set as the minimum benchmark for attest licensure. Many attest candidates have demonstrated that 500 hours is reasonably attainable and is sufficient to document the applicant's experience and understanding of planning an audit, applying audit procedures and techniques, preparation and knowledge of working papers, preparation of written explanations and comments, and the preparation of and reporting on full disclosure financial statements. The 500 hour requirement is not inherently bad; it's not too onerously high but it does demonstrate the candidate's passion to go above and beyond the general licensing requirement to attain the privilege to sign attest reports. / / In implementing the 150 semester hour rule, the CBA instituted a considerable barrier to entry to the profession. The cost of tuition, books, supplies, room and board is significant. Likewise, a student foregoes a full-time salary and benefits while attending school. However, while attaining the 500 attest hours, most candidates are earning a full-time salary and receiving benefits while gaining that valuable experience. / / Most skilled trades and professions have some type of lengthy apprentice or residency requirements. Auditing is a skilled science, which certainly lends itself to the experience model. / California has the largest economy of all the U.S. states. Its businesses, governments and not for profit organizations include many of the largest and most complex of their kinds. The CBA should be a leader, not a follower of what other smaller states may require for the attest privilege. California consumers need to know that their interests are protected by having the most experienced and most qualified auditors to choose from and rely upon. / / PCAOB and the U.S. Department of Labor studies continue to indicate that there are unacceptable levels of deficiencies with the quality of financial statement audits. Rather than reducing the qualifications, it seems more appropriate that the requirements for both new and previously licensed "A" licensees should be strengthened. / / Consumer protection isn't just something measurable in dollars and cents , it includes an element of consumer comfort in knowing that California CPAs' entrusted to sign attest reports are the best qualified. I don't know that a perfect number and/or type of experience hours exists, but I believe the 500 hour rule has worked sufficiently well for the consumers of California and should not be changed unless there is significant proof that there is a better way to provide protection to the consumers. / / Experientia Docet! /
327	Explained by my first audit professor, one of the characteristics of a profession is the performance of a unique function or service, one that no one outside the profession may provide. As this is obvious for physicians and attorneys, for the CPA, that is the attestation function. California has already degraded the CPA designation by providing a CPA licensure without the required attestation experience. Why? / So, do we really want CPAs out there performing attestation services without providing strong evidence of their training and experience? Do we want police and firefighters on the job without a year of probationary training to demonstrate their compenence? How about teachers? Should we forgo the one year experience training for teachers? And of course, do you want that MD cutting on you straight

Licensed CPA – 20 + years – 2,575 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
	out of medical school? The attestation experience for those choosing that CPA career path is easily obtained and if anything, should be more rigorous than it is.
328	Extra step in process was new, confusing and delayed the renewal process. Combine the new finger printing process and nearly $100 fee, plus the dreadful CPE requirements and I question if renewing my CPA certificate, as a non practicing CPA, is even worth the hassle.
329	Fair and reasonable, although some of the bigger firms have separate tax, audit, and consulting departments, where it is really difficult for a tax person or a consultant to get the necessary attest experience.
330	Fine
331	Fine as is, and fine to strengthen further. Focus should not be strictly certified audits.
332	Fingerprinting?!?!? Really?!?! That was the straw that caused me to check the "retired" box.
333	First let me say that I believe that if a CPA is signing letters for reviews or audits, then the attest experience is more appropriate. I do not believe it should be required for compilation letters. I also feel that it is a hindrance for staff who want to get their attest experience to join smaller firms who do not perform audits or reviews. As a small firm owner, I am not able to provide the attest hours so it's difficult to attract top notch candidates that may not want to work for larger firms, but want to get the attest requirement. I would like to see some other way for small firms to get their staff the 500 hours. Perhaps some kind of program where small firms partner with larger firms who may need additional resources, etc.
334	Five hundred hours is a minimum experience requirement in attest on-the-job training to receive the CPA designation.
335	Five hundred hours is insuffient for most people to gain adequate experience in performing attest services.
336	For CPAs who will be running attest engagements and/or signing attest reports, I think that the required experience level should be higher. Many CPAs, like me, only perform tax work. While some attest experience is still valuable for this latter group, I don't think the attest experience level should be as great as for those actually performing attest work.
337	For decades part of the basic requirement for being able to use the 3 letters CPA behind a name meant something uniformly throughout the nation. For decades there have been continuing scandals regarding CPA basic competence. There are currently far too many instances within the State of California alone where people who have been involved in anything from repeated DUIs to criminal activity have not actually had there licenses taken away for good as they should! Yet on the other end, those of us who are honest are now being treated as criminals having to submit to fingerprinting to continue holding the designation! This is NOT the time to back down on a cornerstone of understanding what a CPA truly means! [redacted]
338	For everyone involved, the CPA should have attest experience.
339	For many years the SBA fought attempts to allow what the present system became, a state of two brands of CPA's. Earlier logic was that a two class system will dilute what the three letters stand for and confuse the public. Congratulations, goal accomplished. The public is totally confused and by and large have no idea of the two brands and their capabilities. As far as the public is concerned, a CPA is a CPA. end of story. Needless to say, the majority of non attest licensees make no attempt to clarify and educate the public and those of us fully licensed just stew over the status quo. This state of affairs needs to change if the CPA designation is to

Licensed CPA – 20 + years – 2,575 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
	survive at all. The designation is being chipped away by many forces. The CPA of today means a lot less than it did a decade ago, and the caste system of today is partly to blame.
340	For many years there was no requirement for attest experience. Is there any indication that having the requirement has improved the financial reporting?
341	For me, that was quite a while ago. I worked with a firm that did a significant amount of attest engagements. It was not a significant issue for me since I was able to get enough work at that firm. However, it seems that it can be difficult in this age.
342	For several years, I have done no attest-related work. However, I believe it is important that a candidate have attest experience if he/she is going to be licensed to conduct work of that nature. As with taxes or other types of professional services, one must learn by doing and that should not be done at the client's expense.
343	For so long as the licence is for the practice of public accountancy as opposed to tax preparation it is essential.
344	for someone involved in audits from a specialist perspective, i think it makes sense. If the cpa candidate is solely going to be providing individual tax services, it does not make much sense.
345	For those CPAs who prepare financial statements, it is a critical requirement.
346	For those of us that are not active the process is cumbersome and not entirely clear. I think it would be simpler to add a section to the renewal application with a box that says: / Renewing Active: If yes, please complete Attest Experience Requirement / Renewing Inactive: No. Attest Experience Requirement does not need to be completed.
347	For those of us who did not go the route of a Big "7, 6, 5, 4, whatever they are now" it was difficult to get experience in all phases. Perhaps less emphasis on inventory observation such.
348	For those of who perform only compilations with and without notes to financial statements, the requirement to take 24 hours with the fraud requirement is hurting the public that I serve. There needs to be a distinction of compilations from audits and reviews. There is really no attestation for compilations. The need for so many hours in this are keeps me from taking classes in areas that I also practice. For compilations 8 hours would be adequate. How many times can I take "Financial Statements for the Tax Professional"?
349	For those practitioners just doing compilations, especially non-disclosures compilations, the time requirement seems more than should be necessary. The updates seem to be very repetitive. I would suggest just 8 hours of accounting courses for the two year license period.
350	For those practitioners who issue only Compilations, the attest CPE requirements should be reduced. Other financial reading, technical aspects and Marketing are equally important.
351	For those that will be issuing audit reports it should be mandatory. CPA's that will only perform tax work, bookkeeping, advisory and financial planning should not have to have attest requirements to obtain the CPA license. They will be barred until they get the Attest requirements completed if ever needed.
352	For those who desire to work for themselves or a firm that will perform attest engagements it is my belief and experience that the attest experience requirement is a critical part of protecting third party users and uphold the integrity of the CPA profession. / / The experience and knowledge I gained while working under a licensee performing attest functions supplemented and made real that which I may have learned in school. While accounting and audit are not sciences, the need to insure that your basic foundations are sound will serve you and the public

Licensed CPA – 20 + years – 2,575 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
	during your entire career. Though I no longer perform attest functions, the principles and practices I learned during my initial years are still being applied as part of my understanding of the client's needs and my responsibility to the public and my profession.
353	For those who will be conducting audit engagements the experience requirement is essential. Passing the CPA exam and general experience in public accounting does not prepare someone to adequately plan, supervise and issue an audit opinion. The audit standards have become incredibly complex and applying them to individual client engagements requires significant training. Removing the audit experience requirement would be a serious disservice to the public and to practitioners both. / / I do believe there needs to be a track to certification that does not require audit experience, as we currently have. Many firms do not have any attest engagements in this highly technical environment, often by choice. Those working for these firms will find it difficult, if not impossible, to gain the necessary attest experience. They most likely will never be involved in an audit but can be very successfully involved in other areas of professional practice.
354	For those who will perform traditional attest services, I believe that it is appropriate. / / However, I believe that it is very important to have a path for licensure of professionals who met all of the qualifications, passed the CPA exam and will never perform attest services, but need the certification in order to represent clients before the IRS and other state taxing agencies. It is extremely difficult, almost impossible for those candidates to meet the attest experience requirement if they don't work for a firm or in a division that performs attest services.
355	For years, I have not signed off on any attest experience requirement from CPA candidate for licensure requirement so I can't comment on it.
356	Formal education will never replace practical experience. Two thousand hours of practical experience under the supervision of a CPA should be required. This experience should include experience in auditing computerized accounting systems.
357	Frankly, I have not had to deal with this since my own experience in the mid 80s. However, I do believe the attest experience requirement is extremely valuable.
358	Freedom!
359	From my personal experience, I strongly believe that an individual needs at the minimum three years or 2,000 hours of audit experience to obtain his/her attest CPA license. Five hundred hours is simply not enough to gain the necessary knowledge to properly conduct an audit.
360	from this practitioners perspective ... Experience gained while working under the direction of a licensed CPA should be credited only when the licensed CPA is in public practice - experience working under the direction of a CPA in private industry only should not meet the standard. The experienced standard is not to be discounted; California requires only two years, while other states require three. Do not dilute the experience requirement or risk diluting the CPA credential.
361	Fully support the necessity of actual attest experience as a component of licensing.
362	Generally a good idea, but not for those who will be going into tax work. I have had friends who only did tax work for firms that did not have any attest work. They only plan on doing tax work. They had a very difficult time to get the requirements to obtain a CPA license. They passed the

Licensed CPA – 20 + years – 2,575 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
	exam and everything else but that was holding them back. There should be some mechanism to give these people some other type of credit towards the license to full fill the requirement.
363	Generally the current requirements seem to be working ok.
364	Get rid of it
365	Given that in the time since my initial CPA Licensing, there is now the opportunity for people to receive a CPA license without the attest experience, I feel it is very important that there continue to be a distinction between the two types of licenses. To the untrained eye, both appear the same in the public view as both are allowed to display the title. As someone who once participated in attest engagements, I'm aware that the experience requirements are more rigorous for the attest experience requirement.
366	Given the expansion of knowledge and standards in the industry, the number of hours should be increased from 500. I would suggest at least 1,500 hours.
367	Given the fact that limited certificates are being issued and that most small firms do not perform audits, the point is moot. People with little or no audit experience received CPA certificates in the past. Now that fiction is no longer required. The consumer is quite unaware of the differences in certificates and know only that someone is a CPA.
368	Given the increasing complexity of businesses in general, the increasing number of regulations, and the increasing demand placed on auditors, I believe that the attest experience requirement should be increased to at least 1/2 year (1040 hours) and cover at least three different types of businesses.
369	Given the potential complexities and the level of judgment necessary to properly plan, supervise and evaluate audit work and technical issues in todays environment in order to opine on financial statements in conformity with US GAAP, a extremely high level of skill is necessary. The current 500 hour requirement is simply not sufficient to develop the necessary skills to the level required. I have worked for and/or with the big 4 firms for over 30 years and see even those firms partners challenged at times, even on small clients. In reality, I do not believe anyone with less that 5 years of attestation experience should be allowed to opine on financial statements. A high hurdle maybe, but even 5 years is a bare minimum in my mind.
370	Good grunt experience and a good way to gain familiarity with real world accounting. As a practical matter, not something that I make much use of (I am in tax).
371	Good rule. Work experience with a CPA firm is important.
372	Good standard to ensure only properly qualified candidates with the requisite attest experience receive a Type A license
373	Good step.
374	Great idea. Recommend expanding and specializing: audit, tax, financial services.
375	Have no attest experience in the last 20 years
376	Have no problem with it
377	Have not been practicing as a CPA for many years so it does not apply to me.
378	Have not found it to be a problem there are many sources to keep current.
379	Having been interviewed by the Board committee some years ago, I still think 500 hours should be required. Some of the others that were waiting failed to provide adequate training and

Licensed CPA – 20 + years – 2,575 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
	document; I was complimented on the work presented. It's a nuisance; however, we're here to serve the public.
380	Having different requirements for different applicants doesn't make sense to me. The public doesn't understand the differences and allowing someone to hold themselves out as CPA that may be limited in their training could be a potential problem. / The state board had the right formula at one time, 2 years working in a public accounting firm & 500 hours of auditing experience. / That applicant would have been exposed to everything required of someone holding themselves as a CPA /
381	Having to get fingerprinted was a major problem since my fingerprints never came out clearly. When I called the number given on the form I received two different answers from the people answering on what I was to do next. Very confusing and time consuming.
382	Having two levels of CPAs makes the designation of a CPA less and it is misleading to the general public who has no way of making the distinction.
383	Having worked for many years with CPA's from various licensing authorities, including those that do not have experiential requirements, I can state from my personal experience that CPA's who have not had such experience are less likely to be proficient in the application of auditing standards in actual circumstances than those who have had required experience prior to licensure.
384	Having worked in both public accounting and the private sector I believe some measure of attest experience should be required to attain the CPA designation. / / Without the attest "field work", I do not believe our members will have the well-rounded, necessary experience necessary to function adequately as a CPA or to differentiate CPAs from CMAs.
385	Having worked over 4 years with a public accounting firm gave me a phenomenal exposure and experience that I still apply in my current job as a financial controller. The public accounting firm established a "standard" that I'm proud to be a part of. However, I was at a "younger age" and therefore willing to sacrifice my "family" time whereas today I would error probably more to the benefit of my family rather than the firm if to do it over again.....
386	Help me understand the nature of the business I was auditing. Allowed me to work with employees within the organization I would not have otherwise been able to talk to. This lead me to find out about issues within the entity such as internal control, security of software and manufacturing problems.
387	Here's the problem. During past 8 years, I have done 3 audits and 16 reviews. My employee has worked on just about all of those jobs. I have worked at 2 big four firms, have a PHD and 30 years teaching experience in [redacted] system. My employee could do a review on her own, but she will never get the 500 hours unless I can get firms to take her for zero cost. She is more qualified them others I have seen who have the hours. And why, no longer any credit for compilations. at current system, there will be few who can do audits and reviews. Change is needed.
388	hope this helps
389	Hopefully this is just a one-time deal. I thought I was fingerprinted when I initially got my license over 30 years ago, so I was surprised that I need to do it again. If I need to do it again in the future, I would like to receive full explanation of the reasons why the one that I just took is no longer valid.

Licensed CPA – 20 + years – 2,575 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
390	Hours of experience are always more important rather than years of classroom time or even the ability to pass a test.
391	I
392	I support the 500 hour requirement
393	I absolutely hate it. As a sole proprietor for 37 years who has done his best to follow the rules and never had a complaint or recognized any shortcoming, to be forced to participate in a peer review is ridiculous. In my viewpoint, peer reviews came about because of big companies that intentionally catered to providing the statements their customers wanted, rather than being independent and following the rules and the result was expensive stressful peer reviews for those who always tried to follow the rules which benefits the large firms and is an undue burden on the small firms. In 37 years I have never done anything appropriate and as I move towards retirement where all of my financials are pro bono for non-profits I am forced to participate in something that only results in insignificant criticism and is costly. / I think that peer reviews should only be for someone who has had a complaint or had a previous deficiency revealed. It should never be done for compilations. / I may be in a minority but as someone who is nearing retirement and never had a complaint I feel I am forced to pay for the disregard of others.
394	I agree on not having different attest experience requirements since many CPA's don't perform that level of service BUT leaving it up to the general public / consumer to research that and confirm the level of authorization (between two CPA's with the same designation in their eyes) is very risky especially since any CPA who knowingly would perform a service they are not licensed to do would likely not tell their client NOR lokely be competent to perform such service / / The ability to perform attest (or limitation thereof) should clearly be noted in one's designation just like "inactive" is for those with a CPA designation but not fulfilling CPE requirements
395	i agree that 500 hours would me minimum requirement
396	I agree that the individual should have the hours of experience before they are allowed to sign an audit report. I wish the legal profession had the same requirement for attorneys
397	I agree with and strongly support the California's 500-hours attest experience requirement.
398	I agree with the 500 hour requirement.
399	I agree with the 500 hour requirement. Even at that level, it's still in its infant states as to judgment and experience.
400	I agree with the attest experience requirement enforced by the CBA.
401	I agree with the attest experience requirement.
402	I agree with the current requirement - an applicant for or holder of a CPA license shall show to the satisfaction of the CBA that s/he has completed a minimum of 500 hours of attest experience
403	I agree with the experience requirement.
404	I agree with the requirement.
405	I already had an MBA (Accounting) and had passed the CPA exam when I was first hired by a CPA firm. I knew the technical side but the years of attest experience were much more valuable. I would say that keeping the 500 hour attest experience requirement is fundamental to what a CPA is. In my hiring decisions, I only give credit for a CPA credential where the person has

Licensed CPA – 20 + years – 2,575 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
	completed the attest requirement. You are doing a disservice to people who get an exam only certificate as it yields them nothing. You are also diluting the brand of people who fulfilled the attest requirement with people who aren't really qualified.
406	I always believe the experience requirements are fair and reasonable. Two years of auditing experience is very reasonable.
407	I am [redacted] years old, and I feel this is unnecessary. I do no statements or audits. I have been a CPA for over 50 years.
408	I am a business-tax lawyer. My CPA license has been inactive for many years. I came in through a Big 8 tax department and barely got the minimum attest function experience hours. And yet I understand that if I reactivate my license and take some special continuing education courses I could sign off on audited or reviewed financial statements. That is nuts. My knowledge of taxation is solid, but my knowledge of GAAP and auditing are way out of date (and CPA exam results notwithstanding were never all that great). I cannot imagine ever being remotely involved with the attest function. I suspect that in this sense I am like the vast majority of licensed CPAs in both my lack of attest function competence and my understanding of this situation. I think that those who are truly competent to sign off on financial statements should be identified (maybe on the appropriate web site) so that the public is not confused and does not think just any CPA can really do that work compentently.
409	I am a California CPA because of the attest experience requirement. I have licenses in other states and wish they had this requirement. Any CPA can sign a audit opinion. How does a consumer know if the CPA has any experience in auditing? For a large firm there are certainly policies and programs in place to assure a quality audit established by experienced CPAs. How does a small firm get this experience? There are audit guides and aids that are excellent, but I believe the best way to get this experience and protect the user of these statement is to continue to require attest experience before issuing a licence. [redacted].
410	I am a CPA in California (1968) and [redacted] (1995). I have a PhD and a Post Doctorate and have been teaching accounting since 1975. Applicants need TWO years of relevant experience. Substituting education for experience is not acceptable. There are too many exceptions to the subjects taught in college classes.
411	I am a CPA that obtained my CPA license in my home state of [redacted] and then moved to [redacted] and obtained a license through reciprocity in [redacted] and ultimately in [redacted] and California since I had clients in California and [redacted]. I found the attest experience requirement rather burdensome to comply with since it asked for such a large amount of detail of individual attest engagements from prior years and related amounts of time on each job. That information was difficult to obtain and am not sure it was a good measure of my current ability as an auditor.
412	I am a cpa with retired status. I practiced 20+ years as a general practitioner and conducted many audits. It took a number of years after college to gain the experience needed to conduct an audit.
413	I am a current license holder but practice in private industry. I offer no attest services and I am not licensed to provide those services since I have not met the continuing education requirements for attest services.

Licensed CPA – 20 + years – 2,575 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
414	I am a firm believer in the attest experience requirement. I have worked in both CPA firms, as well as industry and government. As CFO/Controller in industry and government, I noticed that CPA's who had the attest experience were better equipped to research and solve accounting issues. I believe the attest experience provides an insight and big picture view of business that is unique and valuable to the CPA.
415	I am a non-practicing public accountant currently working in industry. I feel very strongly that professionals practicing public accountancy should be held to the highest standard so as to maintain the public's trust in discharging their responsibilities and continue to maintain the value of the CPA certification. To this end I firmly believe that the attest requirement is reasonably and should be maintained.
416	I am a Partner in firm of 8 partners and have an audit department. We have internal controls and processes where all financial statements go through the audit department. I practice in tax and MAS so I find the 24 hour requirement a burden. It takes time away so I can not take all the CPE in the field that I am practicing in.... / My suggestion would be a lower hour requirement, say 8 hours, where you are member of a firm and have peer review. Then have the peer reviewer confirm that those that work in the attest area have the 24 hours or more hours.....then it would allow those of us that practice primarily in Tax and MAS to get more education that is relevant to our practice...
417	I am a poor choice to participate in this survey. Once I received my license in1993 I immediately went back into private industry. / / I have done no attest work since then. / / I am now retired, with no plans to do any attest work in the future.
418	I am a retired CPA and have been licensed to practice for 30 years. Your question is not clear. Are your referring to: / / 1) the initial licensing experience requirement, 2) continuing education requirements, 3) other specific to CPAs who are qualified sign opinions on audited financial statements; 4) other specific to CPAs who are only sign tax returns? 5) other specific to CPAs who only sign compilation and review reports? / /
419	I am a retired member and have never had an attest experience.
420	I am a sole practitioner and because of the liability cost/exposure do not offer attest services. While it is a valuable service that clients need, the cost/benefit is only possible for Accounting firms that specialize or have significant size.
421	I am a sole practitioner with a practice consisting mainly of tax preparation, planning and consulting. / I have one compilation, which I am hesitant to lower to a C8 compilation, but most likely will. I lose profit on this client because of the cost of having a peer review. / I am acquiring new clients who will need financial statements, and it would be advantageous on one hand to perform C8 compilations, but I feel that making this decision devalues my practice. / I keep up on all accounting and audit developments as well as tax developments.
422	I am a sole practitioner with no employees. I currently do not perform any attest functions.
423	I am a sole proprietor and don't employ anyone so I haven't kept current on what the actual requirements are. When I was certified, it was 500 hours of audit experience. With the limited number of companies requiring audits these days I don't believe that 500 audit hours is reasonable to expect. I do feel that some amount of compilation and review hours should be required in order to be certified, and I don't think 500 hours in unreasonable.

Licensed CPA – 20 + years – 2,575 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
424	I am a sole proprietor with a tax practice. After fulfilling the attest experience needed to get my license, my subsequent work was strictly in tax. I have met CPA candidates whose sole interest was tax engagements but who had to struggle to find a job that would provide them with the necessary attest experience. My opinion is that a tax specialist should not have to fulfill an attest experience requirement. If that means that we should have two designations, I accept that. The public tends to see CPAs as tax specialist and views auditors as auditors.
425	I am a solo home based practicioner and have not signed an applicant's attest certification in at least 15 years,
426	I am a strong believer in the attest experience requirement. I have been auditing since 1969, but do not do that much auditing these days. However, because I was/am an auditor, I believe that makes me a much better tax practitioner. Without the attest experience, a CPA lacks some of what are now being referred to as "higher level" skills. Some of the skills we need can be learned in formal education - but not all of them. Some need work experience and mentoring.
427	I am a supporter of the attest experience requirement because I feel that it gives the licensee a more well rounded experience to bring to the table in serving the public.
428	I am a tax accountant not subject to the attest function. / / I hove no comment on the requirement. /
429	I am a tax only practitioner. I do not conduct attest engagements.
430	I am a tax practitioner and don't provide attest services.
431	I am a tax professional, and have done no auditing since I was licensed in 1983. However, I think that some attest experience is important for all CPAs.
432	i am all for ditching it. As a protection to consumers perhaps have some kind of designation/qualification. There are many great people that work for a CPA form in tax or consulting or MIS that have no interest in the audit/financial statement function. The CPA exam tests basic accounting knowledge/theory in various area covered by the education requirement. As with any professional designation there are good/experienced professionals and adequate professionals and, unfortunately, some that are less than the cream of the crop--I feel that the hours of attest are not an indication - years of experience and knowledge are a better indication. Don't limit the good guys.
433	I am an "old time" CPA, where you not only had to graduate college, pass the CPA exam, but then essentially do a two year apprenticeship to get your 500 audit hours. I know it was unfair to tax staff (I am a tax practitioner), as they were always unable or difficult to get their audit hours; hence there was talk about another type of CPA, which evolved into the "G" license. I think the "G" licnse as it presnetly stands in a joke; there are no real standards, other than pass the CPA exam, stay alive for 3 years, and then find someone willing to sign your experience requirement, which just says you supervisered the person, he has worked for three years, and he/she has shown "general accounting experience." Once signed off, these individuals then mention that "they are a CPA" when they know little or nothing. I have actually told one or two staff that I did not wish to sign, as I did not feel they were competent or met the standards of the profession - that is a fun discussion. I think the G license should be reviewed, definitive standards established (like a Form E sign off) and licensing strengthened - much, much too easy to become a CPA with a "G" license - it is diluting the impact of others who worked hard to obtain their license. Anytime someone with a G license tells me with arrogance "I am a CPA" my

Licensed CPA – 20 + years – 2,575 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
	response is "I am a REAL CPA, with a real license." You need to toughen up the G license standards.
434	I am an inactive licensee. / / I would prefer a lengthier attest experience requirement to ensure that potential licensees have sufficient experience.
435	I am an old timer. I was first licensed in IL (uniform exam) and spent 8 years with home office [redacted]. where I rose to mid level manager level before being hired away by a former client. Probably the most exciting and rewarding time of my life as a practicing CPA was in the attest function. I served a good purpose to the public and learned much about business along the way. My clients ranged from small private foundations to NYSE multi-national corporations. In my judgement, some level of attest is important to development of a CPA. How much and how is the questions. I think we need to revisit the mechanics of attest in this brave new world. If I were given a chance to contribute that effort, I would consider helping out. Thank you for the opportunity to speak my mind. [redacted]
436	I am at the end of my CPA career and chose to stop attest work before my last renewal because of the time and expense needed to continue.
437	I am certainly in favor of the requirement for attest experience for CPA licensure. We are experiencing too many deviations from this with some of the newly licensed CPA's. I have been licensed as a CPA since [redacted] and have seen too many deviations from newly licensed CPA's. I am in favor of the requirement.
438	I am concerned that the changes over time in attest experience is diluting the value of the CPA license. Previously, one had to work for two years in a public accounting firm and have a minimum number of hours of attest work in order to gain CPA license. Now, I can have someone on my team (I am in industry now) work for me and I can sign off for their experience. Accordingly, someone could never step foot in a public accounting firm and become a CPA. If the attest experience requirement and public accounting experience is no longer part of the license process, we should consider renaming the CPA to Certified Professional Accountant.
439	I am concerned that the public perception of CPAs as having knowledge in all basic areas of accounting INCLUDING attest is not well served when licensing candidates are permitted to avoid any attest experience requirements. I realize that many/most CPAs don't do attest but then perhaps there should be two different licensing titles clearly identifying those who do and don't have attest qualifications.
440	I am CPA with over 30 years of experience. I am responding to a mailer dated 8/17/15. My service experience/history includes: auditing, tax research and prep, monthly accounting, management services and other business consulting as requested. It does NOT however include any attest function billings or engagements. I therefore do NOT believe my comments are informed enough to assist you on this subject. / / All the best,
441	I am currently "Retirement" Status for my CPA license, so I'm sorry I wasn't sure how to code my answer. I do believe it is important that the board maintains some sort of experience requirement, although I cannot comment on the length of time and/or number of hours.
442	I am currently about to mail in the request for acknowledgment of attest experience.
443	I am currently an Instructor at [redacted]) and have an average of approximately 150 accounting students a quarter. A component of the student's accounting education is professionalism, understanding the importance of indpendence and the significant

Licensed CPA – 20 + years – 2,575 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
	role the CPA plays in ensuring our capatilistic structure remains robust. There is an understanding that we are trying to convey that a strong structure requires the ability to review the operations of companies. Without this review, there is no confidence in the reports of companies. For this to "be real" to new CPAs, I believe all must participate in the attest function. I was not an auditor in my career as a CPA, but I still recall my experience as an auditor and feel it was critical in my development (more than 35 years ago).
444	I am currently employed in private industry as a CFO and do not attest or sign audit reports. /
445	I am currently inactive and have no recent experience
446	I am currently retired but spent 32 years in public accounting. After retiring from public accounting I spent an additional 12 years doing financial consulting and working in industry. Based upon my experience during all those years there is no doubt in my mind that work experience is critical before finalizing licensing. While most candidates are academically or book smart they lack the on the job knowledge needed to be in a position to complete audits on their own or to certify financial statements. While one can argue as to how many hours and what subjects should be required to provide adequate experience, my feeling is that 500 hours is a minimum and that it should cover at least audit and financial reporting.
447	I am currently retired. My experience has included a very limited number of attestation engagements. My experience of audits can be counted on two hands. Possibly only one would be sufficient. Therefore, my input is very limited and my experience not necessarily enjoyable. As to the actual requirement, I think that since not all accountants desire to be engaged in attestations there should be someway to separate the auditor from the tax expert. However, I have no idea how such separation can be accomplished while maintaning the confidence of our clients and report readers.
448	I am currently retired. My original experience was obtained as a senior auditor with the [redacted]. Subsequently, I moved to a national CPA firm where I found that the attest experience needed in public accounting was more that I was able to receive at the [redacted]. However, I was able to advance more rapidly than my peers as a result of my experience with the [redacted]. That being said, I firmly believe that the attest experience should not be reduced. In fact, two years is barely sufficient.
449	I am exempt - I am a sole proprietor that does not do any attest engagements and I am located and also licensed in [redacted].
450	I am fine with the attest experience requirements as they currently stand. It helps ensure that new cpas understand what they are doing. / /
451	I am fine with the current requirement.
452	I am fine with the current requirements. Not sure what the CBA is seeking as part of this survey.
453	I am firmly against the current 500 hour "attest engagement" rule and have been ever since it was implemented! I absolutely believe that the old rule of 2 full years of "auditing only" experience is far better and should be re-established and maybe even increased. I know that experience is the best teacher, not increased college work, although the extra college work is not necessarily a bad thing! However, I also understand and believe that the experience must be from high quality audit firms. I believe that the CBA has come to a point where it needs to have 2 kinds of certifications, not just differing continuing education, but actual different

Licensed CPA – 20 + years – 2,575 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
	licenses: one for certified auditors, and the other for general CPA licenses that covers everything else but auditing attest services. As an auditor myself, I have seen the auditing service area of public accounting prostituted over the years for many reasons. I have also seen the accounting standards prostituted by the AICPA and all the related organizations to accomodate industries in their so-called complicated accounting procedures. We have let them become complicated and virtually unauditable when we should have stopped this in the beginning in the 1980's and told them we will not audit them if we must depend on attornies to decipher the transactions. What a mess we have allowed! We must re-boot this profession and take it back from from the greedy, incompetants, and politicians. You know the main reason I originally went into this profession is because of the independence and uncompromising ethical nature of the CPA profession. We have degraded to the point that I have recently even told my own college age sons that I do not recommend this industry anymore and told them to seek some other profession. We have become a bunch of whores. Sorry about this rant but I truly believe it is time for me to hold nothing back and express my real opinion, crude as it is. Please help turn this sinking ship around and return this profession back to the respectible position it once had. We need auditing to be uncompromising and we all should be extremely tough on our auditing clients and have back up by the regulators to enforce our recommendations and truly protect the investors. Enough of this political correctness! It's time for the auditing profession to get tough and kick some behinds, expecially the politicians behinds and the established corrupt corporate america. At least, bring back the old experience requirements; the 500 hours current requirement clearly is NOT working. This is my honest opinion!
454	I am from the old school and think all CPA's should be required to have attest experience to receive a CPA certificate.
455	I am glad that it is required.
456	I am gratified that candidates can obtain a CPA license with a year or so general experience. Aside from the attest function, CPA licensing requirements should become more like those required for admission to the bar. Nonetheless, I believe the attest function should continue to require specific, directly related and verified audit experience. Verification should be restricted to CPAs in public practice with an active attest license. I would support imposition of a test or similar 'vetting' process to pre-clear those authorized to provide the appropriate attest experience. Further, candidates and qualified licensees should be subject to random 'audit' by the CBA to ensure the relevant standards are being met.
457	I am in favor of going to one type of license instead of the two we currently have. As long as the CBA can monitor CPA's getting appropriate training before doing attest work (e.g. through peer review, license renewal, etc.) then I don't believe the attest experience should be required to obtain a CPA license.
458	I am in favor of it.
459	I am in favor of maintaining the attest experience requirement. Signing reports is a large responsibility. Consumers have a legitimate expectation that a CPA who signs a report is competent to do so. Without the requirement, a newly licensed CPA could hang his or her shingle and immediately opine on financials without first attaining a level of competence that meets consumers' expectations. That's competence that only comes from learning by doing. Without the requirement, confidence in the profession could be compromised.

Licensed CPA – 20 + years – 2,575 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
460	I am in favor of retaining the requirement to have attest experience in order to attain a CPA license. The CPA's professional "franchise" is the attest function. CPAs are relied upon to attest to the reliability of financial information critical to our country's and global capital structure. Capital market need to trust that when a CPA attests, that can be relied upon. / / I have been a CPA for over 30 years and my only attest experience was the hours required to become certified in California. None the less, I have benefited immeasurably from being a CPA. I am trusted by clients and community in large part because of the CPA designation. CPAs that provide attest services have preserved the link between the public trust, capital markets, and the CPA designation. I think an attest requirement is an important part of educating future CPAs. Even if the specific attest skills are never used again, the CPA learns to understand the profession and the importance of public trust.
461	I am in favor of the attest experience requirement that is currently in force.
462	I am in favor of the two level license system - those with the required attest experience allowed to sign an attest report and those without the attest experience prohibited from signing an attest report. / Experience has shown that recent college graduates are familiar with accounting theory but are not able to "sit down and go to work" without a significant amount of training from the first (or second) firm for which they work. Those new to the profession that go directly into tax return preparation are basically clueless when asked an accounting question. I think it would hurt the overall reputation of the profession if someone who does not have a thorough understanding of practical application of accounting (someone without attest experience) had the ability to sign an attest report. / I think that someone should not qualify to sign an attest report until they not only have at least 500 hours of attest and accounting experience but have reached the level of expertise necessary to manage an attest engagement.
463	I am in support of it.
464	I am in support of only CPA's being able to perform attest engagements.
465	I am inactive and have not practiced accounting since 1972, so I am not sure why I was "selected" to participate in the study.
466	I am inactive and therefore have no recent experience with this requirement.
467	I am largely a tax preparation and consulting service as a sole proprietor. I don't think it should apply to me.
468	I am mostly retired and only do tax work, however for most of my career, 40 years, I performed and supervised attest work. If anything, in today's complex business area, additional hours could be required, above the 500 that has been in place since I was licensed in [redacted].
469	I am no longer working in public accounting so the attest requirements do not apply.
470	I am not certain how many attest hours are required for individuals who are becoming CPAs with the intent of providing tax services and no intent of providing attest services since I obtained my CPA license many years ago. / With that stated, it seems to me that all CPAs should have some attest experience and attend CPE courses in accounting and auditing regularly even if no attest services are provided by the CPA. I believe that one should maintain current awareness of accounting practices and developments in the profession as a general matter of course in order to "stay sharp" in a broader sense.

Licensed CPA – 20 + years – 2,575 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
471	I am not currently practicing as a public accountant and not currently providing attest services. However, I support having the attest experience requirement and believe the 500 hour requirement seems reasonable.
472	I am not currently practicing as CPA although I keep my license current. I have been workign as a certified financial planner for the past 14 years.
473	I am not familiar with the current requirements. I am aware that completion of the attest experience requirement is not required for licensure and those CPAs can't perform attest functions.
474	I am not familiar with this. / / I just went through the protocol
475	I am NOT in favor of eliminating the attest requirement. What is the one thing that a licensed CPA can do that no one else can do? Sign an audit report. Why would we eliminate the requirement to be proficient at the one unique thing about CPA's? Even the "G" experience requirement seems like a devaluation of the CPA mark. "CPA"s that do not have this experience have a noticably lower skill level at accounting and financial reporting. As a CPA in industry, I prefer to hire CPA's with the attest experience because they have proven to perform better and advance faster. / / I would recommend increasing the attest requirement from 500 to 750 or 1,000 hours. Since there is already a requirement to work for 12 months under a licensed CPA, more attest hours should not be a significant burden in most cases. However, it will greatly increase the skill and knowledge level of the CPA candidate. 500 hours is not enough experience to adequately perform and sign an audit without supervision.
476	I am not in favor of the attest experience requirement.
477	I am not in public accounting and thus difficult for me to assess, but I see nothing wrong with it.
478	I am not involved with doing audits so I am not able to comment on the time requirements.
479	I am not particularly familiar with this requirement as I do not perform attest services. However, I do NOT support a CBA that adds meaningless requirements (such as the new 20 hour per year CLE requirement) simply because the board has nothing better to do and apparently must somehow justify its existence.
480	I am not required to complete A&A CE
481	I am not required to meet the attest experience requirement because I do not provide any attest services in my practice.
482	i am not sufficiently current as regards any recent changes in the attest requirement. at time of my certification ([redacted]) i considered the attest requirement reasonable with the possible exception of the requirement to have directed an audit. as a tax specialist, the audit requirement was perhaps not crucial experience; nonetheless, i probably benefited from it indirectly and, looking back, would not suggest the requirement be changed
483	I am not sure how one can be qualified without an experience requirement. Theory is good but practice is far more important in developing good judgment. Accounting is still an art...not a science.
484	I am not sure it has any relevance for most small CPA firms. We have not done any audits for at least 20 years.
485	I am not sure that the 500-hour requirement really ensures that candidates are qualified to attest to financial statements. In my home state of [redacted], where I was originally

Licensed CPA – 20 + years – 2,575 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
	certified in [redacted], candidates needed to provide letters from partners or clients verifying that the candidate had sufficient experience to attest to financial statements.
486	I am not sure that the attest experience requirement is helpful. I do a lot of peer reviews and I've seen plenty of messes from people who got the requirement 20+ years ago, but didn't keep up with the new rules because they didn't perform audits. Then they accept an audit, perform it under 20 year old rules and the work is substandard. / / In addition, I believe that the rule hinders "tax" firms from hiring and developing young people just out of school. The CPA candidate may take a job with a tax firm and really like it, but are forced to leave to seek employment with a firm that can give them "hours". Then as soon as they become a CPA, they are gone - perhaps back to the first firm or on to another firm. Or they may remain at the firm that gave them the audit hours, but they switch to the tax department. But they never become experienced auditors. And the CPA firm with audits becomes an "hours" mill, or they refuse to hire anyone that isn't already a CPA.
487	I am not sure what you are looking for. When I obtained my CPA certificate many years ago, the experience requirement was two years. However, that was not all attest work. There are many other areas that a CPA candidate should be able to demonstrate working knowledge and/or skills. For example, income tax planning. preparation and related matters. General business advice. Financial planning. These are but a few. In the overall plan of experience needed by the CPA candidate I would think 500 hours in the area of attest work would be appropriate. / / On a totally different matter I would like to add these comments. At one point, I described myself as a (sole) proprietor. At another point, I was ask for my position. I skipped that question because the title "owner" was not offered.
488	I am now in retirement status.
489	I am now on inactive status as I am no longer practicing, so I don't really think my comments on the attest requirement would be valuable to the board. It was many years ago when I met all the requirements and I am sure they have changed signficantly. I am unable to meet the continuing education requirement and therefor am no inactive.
490	I am now retired so it doesn't pertain to me unless I decide to start practicing again.
491	I am of the opinion of having the CPA's candidates 500 hours of attest experience as a minimum / requirement. This is a must whether the candidate will work only in the tax area or any other accounting areas. / **********
492	I AM OK
493	I am ok with the current situation
494	I am on an inactive status and therefore did not need to complete the attest experience requirement. This survey is redundant for me.
495	I am out of state and have not been in public practice for almost 18 years, so I do not feel I can give a valuble assessment of the current attest experience requirement
496	I am practicing CPA since [redacted] I took more than required CPE classes every two years--in fact more than twice of requirement. I provide the same for my staff members. However our peer review process because so complicated and hard to comply with for our firm like us- sole practitioner with 10 staff members. We are trying hardest to comply and maintain our professional standards, but it is very hard for us document our process even though I review all

Licensed CPA – 20 + years – 2,575 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
	of our workpaper and document our audit standards. I feel that we are being measured in the same strict standards as "Big four Firm" where they have much more resources than we have. We are very proud of our work products and competency in servicing our clients. Is there any simpler way for us small firm to exist and work well with public? I am lost how we can improve our process of documentation as well as monitoring process.
497	I am prone to think the requirement of 500 hours is too little. I needed 2,000 hours when receiving my license and still didn't feel completely comfortable working on audits. With the emphasis on fraud, a CPA license candidate should have a very lengthily apprenticeship.
498	I am retired (as of this June 2014) from the [redacted] after 37 years. My activity in the last several years as a licensed CPA in CA has been in tax preparation for a relative small number of clients. Although, I have authored and present programs for continuing education, primary for CALCPA, I do not preform attest services; therefore, I would not be able to address any attest experiences.
499	I am retired and as such do not have any comments
500	I am retired and my license inactive - so I really should not be commenting.
501	I am retired and my license is inactive. I cant really comment on the attest experience
502	I am retired and not currently practicing, and have not practiced for many years. I believe that if I were to return to practice, which is unlikely, I would need 500 hours to re-qualify, as many of the accounting and auditing regulations have changed. I would need an employer who would tolerate a slow review....
503	I am retired from public practice. I do not prepare any financial statements any more. When I was an owner of a firm, we participated in the peer review process with good results; although the expense was too great for a small firm.
504	I am supportive of the current attest experience requirements
505	I am unaware of the current attest experience requirements. However, I am in favor of generally long periods of experience as I believe it is the only true way to prepare a professional for the requirements of performing the duties of a Certified Public Accountant.
506	I am very much in favor of the 500 hours attest experience requirement for licensing. My experience is that CPAs who had the required 500 hours or more attest experience are more competent, effective, have sharper analytical skills, objective, and are better decision-makers than those who do not. I have worked with CPAs licensed from others States that do not require attest experience requirement. That's how I know first hand the difference between those with attest experience and those who do not. I believe that if the 500 hours attest experience requirement is removed, the quality of future CA CPAs will be further diminished.
507	I am working in industry and do not sign any audits or tax returns. This is not applicable to what I do.
508	I annually prepare several compiled or reviewed financial statements (or review working papers prepared by others in the firm). Occasionally I'm involved in an audit of financial statements.
509	I applied and was granted CPA license in state of California upon passing the exam and meeting the 500 hour requirement. At the time, California's requirement were tougher than other states, and I was glad to have the minimum requirements that CA does. I hear that has changed over the years - i.e., passing one section at a time, or having another CPA sign off on the hours even though you haven't actually worked as a public accountant - and I think that makes the

Licensed CPA – 20 + years – 2,575 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
	CPA credential less valuable. But overall, have gone inactive for a period of time and now active again, I appreciate the CPE requirement as it gives me great opportunities to study and advance in topic areas that help me professionally and personally in the field.
510	I approve
511	I approve of the dual approach, one set of experience requirements if you are performing attest services and one set of experience requirements if you are not. However, I believe the dividing line for experience should be based on audit attest services vs compilation & review services. Many firms not longer perform audit services, but do perform compilation and review services. Because of the experience requirements it is difficult for firms that do not perform audits to find CPA's that can sign compilation or reviews. Compilation and review services cannot be used to meet the experience requirement.
512	I became a CPA when you had to have actual experience as an auditor working for another CPA or CPA firm. In those days the CPA firm could maintain you did not have enough experience so the CPA firms had access to cheap labor because you did not have your certificate. I started working in accounting for a PA and then later for a CPA firm. I can say that the experience was quite different. The only fair way to solve the experience problem is to have say a four hour exam say six months after you have passed the CPA exam and then six months later pass another test where you actually have to prepare an audit report.
513	I became licensed a long time ago. It took several years of work for a CPA partnership to obtain the necessary attest hours. The experience does make a difference. However, I am not sure that 500 hours is a criteria that gives more assurance an individual will be capable and willing to provide the quality of attest services the public deserves. This is largely due to the relationship between the auditor and the auditee in public accounting. There is a conflict of interest when the auditor is compensated by the auditee. Thus, as a CPA candidate working for a CPA firm I am likely to be spending part of my 500 hours learning how to please the client rather than learning how to audit according to audit standards. A possible alternative to the current requirement would be one where a candidate is required to participate in set number of audits performed by a not-for-profit organization or possibly a government entity where principles are the driving factor, not profit.
514	I began my career in public accounting in [redacted] when the FASB was just coming into view. Our collective body of accounting and auditing knowledge was far, far less than what is out there today. I watched the "two year wonders" leave the firm as soon as they had met the minimum auditing and experience requirements ready to set the world on fire. With one exception, collectively they were clueless. If it were up to me, the experience requirement would be closer to 2,000 hours. It was at that point I felt confident enough to begin to think I could be useful to clients/employers. By the time I left the firm after eight years, as I later reflected on it, there was still so much to be learned. At [redacted], I think I made it!
515	i beleive it is important for every CPA to have attest experience. Understanding a financial statement is important to the work of a CPA, even if they do not focus in the long term on the atttest function. Attest experience creates an environment where you learn how a financial statement is created and what it is telling the reader. / / I do not do attest work, and i do not maintain that part of my license that allows me to sign financial statements. I do value the work i did to really understand what makes up a financial statement and the information it provides.

Licensed CPA – 20 + years – 2,575 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
516	I BELEIVE IT IS VERY FAIR
517	i BELEIVE THE REQUIREMENT IS CRITICAL AND SHOULD BE CONTINUED. tHE PUBLIC'S TRUST IN OUR PROFESSION DEPENDS ON IT.
518	I beleive the requirment is appropriate.
519	I believe the attest experience requirement is very valuable as a learning tool - even for accountants that do not intend to perform attest functions. It gave me the skills I need to perform tax services and tax controversy services by teaching me to have consistent quality workpapers and referencing. It also added to my skills in working with clients.
520	I believe 24 hours education requirement every two years is not necessary for those who do not do audits, but only your basic financial statement. I prepare tax basis financial statements only, and most of the courses that I take, are not relevant for that purpose.
521	I believe 500 hours is a reasonable requirement.
522	I believe 500 hours of attest experience is insufficient to be exposed to all elements of the attest area. This is a complex area and signing a report is a huge responsibility.
523	I BELIEVE 500 HOURS OF AUDITING (ATTEST) EXPERIENCE WAS AND IS CRITICAL TO THE DEVELOPMENT OF QUALIFIED CPA'S. / / NO ONE WHO DOES NOT HAVE 500 HOURS SHOULD BE GIVEN THE TITLE OF CPA IN CALIFORNIA.
524	I believe a licensed CPA should be required to meet the old requirement and have 500 hours of attest experience before he or she is issued a license.
525	I believe a lot of hours are required to become proficient. Only supervising audits and the preparation of financial statements gives an individual enough experience.
526	I believe a strong attest experience requirement is necessary to protect consumers. I urge you not to drop it or reduce the number of hours as I understand may be under consideration.
527	I believe all applicates who want to be a CPA should have 3-5 years attest experience before aq license should be issued.
528	I believe all CPA candidates should have reasonably defined attest experience requirements met before they are granted a CPA license. My experience, although dated, is that there is a major gap between the educational side of accounting and the practice of accounting - this is mainly the application of principles to client transactions. / I believe there is no substitute for the experience gained in the field performing attest assignments.
529	I believe all CPAs shall be ethical and follow all laws and rules.
530	I BELIEVE AN APPLICANT SHOULD HAVE A MINIMUM OF 2 YEARS AUDIT EXPERIENCE BEFORE BEING LICENSED TO PRACTICE AS A CPA. I ALSO BELIEVE IF ENTERING THE TAX FIELD AN APPLICANT SHOULD HAVE A MINIMUM OF 1 YEAR UNDER THE SUPERVISION OF A LICENSED CPA WHO PRACTICES TAX. / THE ISSUANCE OF FINANCIAL STATEMENTS UNDER THE AUDIT OR REVIEW LEVELS OF SERVICES REQUIRES THAT AN APPLICANT WORK IN THESE FIELDS BEFORE THE CBA ISSUES AN LICENSE FOR THAT APPLICANT TO PRACTICE WITHOUT THE SUPERVISION OF A PRACTICING CPA IN THOSE FIELDS. EDUCATION ALONE DOES NOT SUBSTITUTE FOR EXPERIENCE IN THESE FIELDS. THERE IS NO SUBSTITUTE LIKE WORKING WITH A CLIENT IN OBTAINING DOCUMENTS AND INFORMATION REQUIRED TO ATTEST TO THE FAIRNESS OF FINANCIAL STATEMENTS.

Licensed CPA – 20 + years – 2,575 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
531	I BELIEVE ANYONE WITH THE TITLE VPA SHOULD HAVE ATTEST EXPERIENCE. 500 HOURS SEEMS REASONABLE
532	I believe at a minimum the attest requirement should stay at 500 hours. I believe in light of the accounting reporting scandals that were uncovered in recent years (Enron, MCI, Global Crossings, etc, if anything, the number of attest hours should increase before a person can be licensed to become a CPA. The more experiencea canidate has, the better thr public (clients) will be served.
533	I believe attest experience is a critical part of the training for new accountants. I am currently a licensed CPA. I retired from 30 years of teaching five years ago.
534	I believe attest experience is essential to the public expectation of what accountants do. The so - called "non-attest" certificate is a significant dilution of the profession's standards and is likely to cause confusion and misunderstanding of what a member of the public can expect when engaging a licensee. If any certificate of a non-attest nature is to be issued by the Board, it should not be a CPA designation.
535	I believe attest experience is important as CPAs intending to sign off on reports should have some experience and exposure to the responsibility they are undertaking. The public has the right to expect that those who become licensed and authorized to sign reports are fully qualified to do so. As for those not intending to sign reports, I believe some attest experience would be useful to their knowledge base, but I understand that the current "two tier" system is here to stay.
536	I believe attest experience requirement is important component of acquiring the license
537	I believe attest experience should be required for all licensees. That not being the case, license should clearly indicate "Non attest" status. Independence, Integrity and Competency are the hallmarks of the profession and require "hands on" experience to be aware of the complexity of compliance.
538	I believe attest service is performed mostly by Big 4 and at least by national firms. A candidate who claim that s/he got an experience from a small CPA office is most likely not a genuine audit experience. Regardless of hours of experience, CBA should take that quality factor into consideration. Further, 500 hours of experience is too short as the experience requirement. It should be at least 2,000 hours and even more for smaller firms. The experience should be verified by firm's real engagement letter in attest service and time sheets, which proves an assigned hours of the applicant to the attest engagement.
539	I believe audit experience is necessary for as CPA unless the Board is going to issue limited licenses for Audit, tax, and other related functions.
540	I believe auditing experience, in addition to taking college courses, should continue to be a requirement for an attest CPA license. Classroom instruction only is not sufficient expereince. A candidate needs "hands on" experience.
541	I believe candidates should obtain at least 1,000 hours of attest experience before they are allowed certification to sign attest reports. My experience with new accountants has shown they are not able to accurately prepare financial statements and reports. This is true of individuals already having passed the CPA exam. It takes on-the-job training and supervising of at least two years before they can do the job.
542	I believe compilation and review work should be given merit towards the hours requirement

Licensed CPA – 20 + years – 2,575 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
543	I believe ethe requirements are adequate as they are.
544	I believe everyone should have attest experience before becoming a CPA.
545	I believe experience is mandatory in order to have begun the development of the knowledge to deliver the proper and compete experience to the consumer / reader of the financial statements. I do believe 500 hours is not sufficient to be able to develop complete competency to understand the many issue and relationships associated with the presentation of financial statements
546	I believe extensive attest experience from a broad range of business entities and accounting systems is necessary for new licensees to perform the auditing work and render opinions in today's complex business environment. More importantly, an emphasize on good professional ethic should be introduced as part of the requirement for new licensees who plan to enter the auditing profession.
547	I believe for State of California should increase more attest experience requirement in order to maintain a higher standard for "certified" public accountant so others have a high professional expectation from CPA. Attest experience really like a "resident" or "fellow" with practical experience before they serve as a "doctor" to the public. Especially for State of California, we have so many accountants which need the CPA title to distinguish the professionalism among different level of accounting skills.
548	I believe having 500 as the minimum hourly requirement is too low. It should be something equivalent to 2-3 years of experience.
549	I believe having the attest experience requirement provides CPA's with valuable auditing experience which benefits both them and the general public. It forces CPA's to obtain a general knowledge of business and accounting and also helps to differentiate CPA's from Enrolled Agents.
550	I believe here should be a requirement for attest hours, but the hour requirement might be lowered somewhat.
551	I believe I replied before and would like to emphatically restate that the attest experience requirement be kept in place. Otherwise, you have new candidates who can become CPAs without practical on-the-job experience. By way of analogy, you would not want an individual licensed as a surgeon without performing actual surgical procedures under the guidance of a licensed surgeon. Without the attest experience, California will have a dummy-down of the profession as those individuals are promoted and are expected to train others, both now without experience. Don't let the CPA profession degrade as have California schools have over the last 30 years. The degradation will be slow, but sure, over time.
552	I believe in a hands on experience requirement.
553	I believe in integrity, ethical, knowledge, professionalism to serve my clients the best I can be. Expanding business to make more profit is my secondary goal, doing excellent work helping clients to grow and to achieve their financial goals is my primary goal too, therefore going through the peer review as required for a sole proprietor like me has added financial and time burden on me. I passed both peer review during the last 6 years, my experiences from that are burdensome.

Licensed CPA – 20 + years – 2,575 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
554	I believe in todays world the attest experience should be limited to those CPA's that work in the attest area. A CPA candidate should be able to receive the CPA license without the attest requirement.
555	I believe it devalues the worth of the "CPA" designation if you allow someone to call themselves a CPA if they have not completed audit experience. /
556	I believe it is a critical component of a CPA's skills and knowledge in public practice and in private industry, especially if you serve in the senior management level of "industry". It provides an important analytical and ethical manner of thinking in dealing with business issues and regulatory compliance.
557	I believe it is a critical part of the licensing process.
558	I believe it is a necessary step in the process of providing evidence of competency upon which a certificate may be issued.
559	I believe it is a valuable asset for the applicant to have. Signing an attest statement is a distinguishing factor for a CPA; / Other aspects of the CPA experience are available to those who have not met the total requirements set out for the total practice under the CPA license. / / I have never approved of the existing two tier license arrangement. I believe it reduces the value of the license for the general consumer,.
560	I believe it is a valuable part of a CPA's experience and should not be eliminated.
561	I believe it is absolutely necessary to have experience before being accredited.
562	I believe it is adequate.
563	I believe it is an important component in the licensing process.
564	I believe it is an important requirement for applicants to provide satisfactory evidence and support of their experience and ability to perform the duties of a CPA.
565	I believe it is an integral part of becoming a CPA
566	I believe it is an outstanding way to make sure CPA's stay up to date on the / requirements.
567	I believe it is appropriate.
568	I believe it is essential in the development of qualified, experience-tested CPA candidates. / And it is important for the public to have confidence in the CPA's training.
569	I believe it is essential that a newly certified accountant have a minimum amount of experience before being allowed to practice without supervision. My experience indicates that merely passing the CPA exam does not provide the ability to handle the many situations a new accountant will encounter.
570	I believe it is essential to have experience prior to licensing. In my case, serving two years on audits before licensing allowed me to understand the nature of the work and the requirements of the profession.
571	I believe it is essential to provide an opinion as to the presentation of financial statements.
572	I believe it is extremely important, and that 500 hours is not adequate. It should be at least 1000 hours.
573	I believe it is important for a new accountant to gain that experience before they are licensed.
574	I believe it is important for CPA's to understand what goes into the attest function, what the attest does and does not do, and how the public views it. This cannot be accomplished without the 500 hour experience requirement.

Licensed CPA – 20 + years – 2,575 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
575	I believe it is important for those who are entering the profession to serve under a licensed CPA and or CPA firm to learn from a practioner how to function as a CPA, which is important to have in addition to the educational qualifications. I think the practical experience makes the CPA more valuable to the public.
576	I believe it is important that a CPA demonstrate adequate experience before attesting to financial statements. 500 hours is a reasonable amount of experience.
577	I believe it is important that individuals have at least a two year experience requirement in the attest area before obtaining certification. This would include those who want to specialize in tax. Also I do not believe the 5th year of study requirement should reduce the experience requirement.
578	I believe it is important to continue the requirement of 500 hours of attest and audit experience in order to obtain the authority to sign attest reports. If you have not participated in this activity in practice, I am not sure how you would have the experience needed to complete this service for your client or general public who will rely on your report.
579	I believe it is necessary to complete some period of time to provide the attest function as a requirement for a CPA license. The experience is worth the time and energy for the attest function.
580	I believe it is necessary. This is probably a year to a year and a half's experience.
581	I believe it is one of the most important elements of being a CPA, historically this was our most important function. However time moves on and functions are ever changing. I do believe there can be room for specialty attestation certificates, ie: attestation requirements for SEC registered companies, attestation requirements for non-SEC companies and attestation requirements for performance auditing.
582	I believe it is vital to require all CPA licensees to have attest experience. It has been my experience that this experience provides the candidate with the analytical skills necessary to more effectively practice in all areas of accounting. My father taught residence clinical medicine for the [redacted]. He felt the residence experience was critical to the formation of a qualified MD. I believe this holds true for our profession as well. The attest experience produces a better qualified CPA professional.
583	I believe it should continue to be a requirement
584	I believe it should not be changed.
585	I believe it should remain a requirement. Anyone can do accounting or tax but it is the attest function that sets a CPA apart. It is what the license means.
586	I believe it to be an integral part of qualifications necessary to provide the services to the consumer that are expected from a competent CPA.
587	I believe it was a valuable experience to obtain the required attest experience. However, at the time, I was employed by a government entity that did not routinely do the kinds of work required. That meant that I had to seek out unique opportunities such as auditing the federal prison industries, inventory at the GSA, etc. I also had to appear personally before the qualifications committee to defend my application due to the unique circumstances of my experience. However, much later I was responsible for financial audits of a large federal agency and so this early experience was quite useful.

Licensed CPA – 20 + years – 2,575 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
588	I believe it's important to have attest experience. I don't think it's right to grant a CPA without the proper work experience even if they passed the exam. However, if a CPA from another state as passed the attest experience in another state (granted it is of equal standard to the California requirements), then it should be accepted by the cba.
589	I believe maintaining a minimum standard is important for the attest function.
590	I believe my time as an auditor was well spent. I consider this an apprenticeship which provided me with a very strong base that I've built upon over the last 20+ years. It provided me with much more exposure than I would have obtained going into one job in one industry, and having one former auditor sign-off on my form. Eventually, not even a former auditor would need to sign off on experience. I've been able to "think like an auditor" and hold myself to very high standards throughout the years and across many industries.
591	I believe new candidates should have at least two years of attest experience with a CPA firm prior to obtaining a license.
592	I believe relevant audit experience is critical to an individual's qualification to sign audit reports. 500 hours of such experience would be a minimum. I would even be supportive of increasing the hour requirement.
593	I believe some attest experience requirement is very important.
594	I believe some level of experience is needed before the right to sign a CPA report is granted. Continue the current program in some form.
595	I believe some level of requirement. For those desiring to practice in the tax field it would make sense to require experience in that area.
596	I believe strongly based on my experience that having no requirement or a reduced requirement for experience prior to licensure is a disservice to the public and the profession. There is a significant amount of work product that is being performed that is substandard and putting the public at risk. As an example you may look at the most recent report of the DOL for the percentage of deficient work on just one work product alone. As a other example refer to the AICPA reports on audit quality and you can see the profession is suffering from efforts such as reducing qualification requirements. When the financial markets are requiring greater knowledge and understanding even when such things as Enron are not in currently in the news what is accomplished by reducing standards and qualifications. Surgeons are not allowed to operate without a practicum why are we considering putting financial lives at risk when the demands of the financial markets and required aptitude are increasing? / / I urge the board to retain the experience requirements
597	I believe strongly that experience should be required for any professional licensing. In my opinion, no amount of education or test passing should eliminate entirely the requirement for a professional license. I think that the licensing of lawyers with no experience requirement misrepresents to the public the lawyer's competency. That being said, I believe that the CBA could place restrictions on a CPA's practice based on the level and nature of the person's experience. One could be given the designation of CPA without being given the authority to sign audit opinions. In my opinion, attest experience should be required to fulfill that function.
598	I believe strongly that the attest experience is an essential requirement to maintain the professionalism of the certificate.

Licensed CPA – 20 + years – 2,575 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
599	I believe that the current attest experience requirement is necessary and sufficient in supporting the CBA's mission to protect consumers.
600	I believe that 500 hours of attest experience is inadequate to sign Audit Reports. Further, as part of the audit requirement, not just 500 hours, but, in addition, preparation of financial statements for at least 100 hours should be required because unless an auditor really understands how the financial statements function, then it is impossible to review and attest that the financial statements are prepared with out material errors or omissions.
601	I believe that 500 hours of experience is crucial to obtain a license
602	I believe that 500 is a bit on the low side. The Board is saying 3 months of experience would provide the general public a reasonable comfort level. When I became certified, the company I worked for did not submit a candidate for certification until they had at least 1,200 hours of experience.
603	I believe that a 2 year experience req., under the supervision of a licensed CPA is the best education for a CPA and for the protection of consumers.
604	I believe that a CPA license signifies a competence level as an accountant and tax professional. The non attest licensee in my opinion does not have adequate technical skills to be qualified as an accountant. In prior years, before the birth of the non attest license a CPA would learn his craft, the nuts and bolts of accounting, and then specialize in tax , IT, or other services. Today a person can jump to a specialty before obtaining a sufficient knowledge of the accounting discipline. Maybe it is more feasible to qualifying this license with more review and compilation hours because of shrinking audit engagements, however the license should be continued.
605	I believe that a minimum of two years full time experience in the audit field should be the minimum for the attest experience requirement. 2 years x 2,000 hours in auditing.
606	I believe that a two year period is about correct
607	I believe that all applicants should be required to have experience in attestation is a integral part of the CPA's function and since CBA cannot adequately predict the career path of an applicant, all applicants will need to satisfy this requirement. Very few college graduates receive any useful audit experience in college and definitely rely on their jobs to provide real world experience.
608	I believe that all applicants should have a minimum of 500 hours of attest experience.
609	I believe that all CPA applicants be required to have at least 500 hours of attest experience to obtain a license including those who only do tax work.
610	I believe that all CPAs should have some attest experience. I think the public can be easily mislead by having two different kinds of CPAs.
611	I believe that all CPAs that perform attest engagements should have a minimum of 500 supervised experience, and continued evaluation of skills and knowledge related to attest engagements, in order to meet the attest experience requirement and be authorized to sign reports on attest engagements. / I believe the candidate should show to the satisfaction of the CBA, that s/he has completed a minimum of 500 hours of attest experience.
612	I believe that attest experience is an important part of being a CPA, whether or not the candidate intends to practice public accounting (ie auditing) in his/her career.
613	I believe that attest experience is essential to maintaining high professional standards

Licensed CPA – 20 + years – 2,575 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
614	I believe that attest experience is very valuable to have and it is knowledge that should be obtained. Audit work is not as prevalent as it used to be and that should be considered in this process.
615	I believe that attest experience should continue to be a requirement for certification as a traditional CPA in California. The right to sign reports on the results of attest engagements of financial statements is the basic role of a CPA. Requiring attest experience is key to ensuring that CPA candidates have the necessary skills.
616	I believe that attest qualifications are important. there has been a lot effort in teaching CPA's to discover fraud. It is difficult to discover fraud and other problems without an audit experience requirement. One needs to understand transaction flows in order to determine if something is correct. Watering down the attest requirements will not help the profession fight against fraud
617	I believe that attestation experience requirement for California CPA candidates should be increased. I think that a CPA candidate should be required to have 2 years and a minimum of 4,000 hours of practical hands-on CPA work related experience under the supervision of a CPA with an active license as well as pass an ethics course. Also, I think that it is wrong that California allows a CPA license category for non-reporting CPAs.
618	I believe that California should continue with the attest experience requirement for certified public accountant (CPA) licensure.
619	I believe that CPA's rendering attest services to the public should receive at least 2 years of supervision by a CPA that is licensed to provide attest services.
620	I believe that CPA's who attest to financial statements should have experience doing attest work under the supervision of a CPA.
621	I believe that eliminating the attest experience requirement will dilute the value of the California CPA license.
622	I believe that experience in public accounting is important for CPA licensure, however, I don't believe that it has to be in the attest(financial preparation) function. New CPA's need public accounting experience, at least five years, before they are ready to practice independently. / The CBA has increased the education requirement to 150 hours...That was a necessary and long overdue change. I suspect that sometime in the future, an accounting certificate will require a special schooling similar to a law degree.
623	I believe that experience requirement, in some form, should be retained for those licensees who prepare and issue opinions on financial statements.
624	I believe that having an attest experience requirement is valuable in creating a valuable learning experience which leads to, in my opinion, a higher level of professionalism. Personally I had over 3,000 hours of documented experience prior to being submitted to the Board of Accountancy for certification. During those 3,000 hours I learned a significant amount about 'real world" accounting issues and on several occasions identified high level technical issues which provided significant professional growth. The current experience requirement of a minimum of 500 hours while may fulfill a technical requirement is not sufficient to fully develop future professionals. I do know a number of other states no longer have this requirement, but believe it reduces the value of the CPA certification.

Licensed CPA – 20 + years – 2,575 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
625	I believe that having the attest experience helps provide a candidate with the depth of knowledge required to help business clients understand the financial operations and financial position of the company.
626	I believe that in the interest of the profession and the consumers and businesses we serve, the attest experience requirement should be as rigorous as possible. At a minimum, it should be at least two years of auditing experience under a CPA. In light of the increased complexity of accounting standards, auditing rules, and the business environment, I urge the board to consider lengthening the experience requirement to at least three years.
627	I believe that is extremely important that we retain the experience requirement. It makes no sense to turn an inexperienced accountant on to the public. Experience is equal to or greater than the education requirements. I have be practicing for more than 40 years and believe strongly in the experience factor. I know that I myself was no where near as effective prior to gaining experience. I would not be against increasing the experience requirement.
628	I believe that it is a good idea to have an attest experience requirement. I would not want CPAs performing this function without the proper work experience and appreciation of the liability involved.
629	I believe that it is a valid requirement, if the CPA is practicing in public accounting as an auditor.
630	I believe that it is critical to have an attest experience requirement in order to be a license holder. While I am open to the idea of having a lower class license without such experience, there need to be clear guidelines that distinguish one from the other. The whole premise of being a CPA is the ability to perform the attestation function.
631	I believe that it is crucial for a potential CPA to have completed specific experience in the areas identified on the attest form. The form itself is not overly detailed or complex and it is quite reasonable to have validation by a supervisor. I certainly wouldn't water down the requirement.
632	I believe that it is important to have experience relevant to the industry as well as general attest experience to be qualified to issue an opinion. However I do not think it is relevant to licensees who do not do the attest function, such as the preparation of income tax returns.
633	I believe that it is important to have the continuing education as well as experience in CPA practice.
634	I believe that it is still important as a recognition of one of the most important duties of our profession.
635	I believe that it is valuable and should be maintained, even though it is not included in the Uniform Accountancy Act. The attest function is the reason for CPA certification. It seems to be a major disconnect if attest experience is not part of the requirements to obtain a CPA certificate.
636	I believe that members of the public assume a level of competence associated with the CPA license. This level of competence could only be achieved by exposure to those situations and technical problems experienced in the attest function. You have to be there to understand it.
637	I believe that our auditing experience requirement when I was certified is still necessary.
638	I believe that potential auditors need to have certain amount of hours of experience in auditing. I am uncertain as to the number of hours.

Licensed CPA – 20 + years – 2,575 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
639	I believe that since the attest function is a function that only a CPA can do, it should be valued and the attest license should be awarded to those meeting the stringent experience requirements of the CBA.
640	I believe that some audit experience should be required. Simply working under a CPA does not guarantee the knowledge necessary.
641	I believe that some number of CE hours should be required in order to maintain an Active license.
642	I believe that substantial experience is necessary and should be a requirement for any licensed CPA performing an audit. Forming an opinion of a set of financial statements, taken as a whole, is much more than applying the FASB pronouncements; it requires sufficient experience to look past the rules and ratios and apply basis business knowledge.
643	I believe that the 500 hour attest experience requirement is appropriate. Formal accounting education needs to be augmented by significant practical experience in applying such education to real world issues and situations.
644	I believe that the 500 hour experience requirement is the bare minimum that should be met before an accountant should be allowed to hold out as a CPA for the performance of assurance and attest services. / I do not feel that this requirement is needed for a CPA offering any other type of services to the public. / I also believe that the current dual licensing in CA is confusing to the public and that it should be merged into a single way to be licensed. / The special experience requirement could be monitored by the BOA and through peer review.
645	I believe that the 500 hour min. attest is reasonable for a cpa. I had 8 years of attest with [redacted], 1969-1977. The attest services prepared me for some of my later consulting work and not for other parts of it.
646	I BELIEVE THAT THE 500 HOURS IS A REASONABLE AMOUNT OF TIME FOR THE EXPERIENCE REQUIREMENT. EXCUSE THE ALL CAPS, DIDN'T REALIZE THE CAP LOCK WAS ON.
647	I believe that the 500 hours requirement needs to be increased.
648	I believe that the attest experience and the level of knowledge and understanding required to do that work is what separates Certified Public Accountants from tax preparers and bookkeepers.
649	I believe that the attest experience gives CPAs a common knowledge and experience base to learn how to be an ethical and knowledgeable accountant. After gaining this general knowledge, CPAs would typically specialize in tax, business valuation, consulting, or go into the private sector. / This attest knowledge base along with academic training are the backbone of the CPA profession. / Without the mindset so gained, CPAs are just glorified bookkeepers or EAs.
650	I believe that the attest experience is absolutely required to get CPA license.
651	I believe that the attest experience is beneficial for both the applicant and the public/private companies they serve. The experience was a valuable part of my training and developing my analytical skills. I believe future cpa applicants will find it beneficial as well.
652	I believe that the attest experience requirement is a key to the CPA candidate gaining the skills necessary to work in and manage attest engagements. If an individual does not want to study, accomplish proficiency and remain licensed in attest engagements, perhaps that current candidate should consider earning an EA or CMA designation. Another alternative would be for

Licensed CPA – 20 + years – 2,575 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
	the CBA to consider a new "PA" designation for those candidates who choose not to earn attest capabilities.
653	I believe that the attest experience requirement is a positive requirement that all CPAs should have to complete prior to licensure.
654	I believe that the attest experience requirement is an important part of becoming a CPA. I don't agree with having two types of CPA's. The public doesn't understand the difference.
655	I believe that the attest experience requirement is an important part of obtaining the CPA certificate. Studying in school is one thing, actually doing the work in the field is another.
656	I believe that the attest experience requirement is critical to the level of credibility, knowledge, and reputation that we as CPA's have valued throughout our profession. Passing a test and having only book experience is not enough in the world that CPA's are expected to function in the minute they are licensed, / In my opinion the experience requirements should not be shortened or reduced in scope. It is through the experience requirements that individuals wanting to become CPA's are given the opportunity to grow and receive wisdom on the many levels that the public has come to expect.
657	I believe that the attest experience requirement is generally unnecessary, and does not add to the quality of services performed by young CPA's. If one is convinced that experience is a necessary part of the training of a CPA, then the education of CPA's should be similar to the education of a physician. That is, experience should be integrated with classroom training.
658	I believe that the attest experience requirement is sufficient.
659	I believe that the attest experience requirement is valuable and should continue to be a requirement for individuals who are participating in an attest type of engagement. / / Further, requiring that experience adds value to my CPA license as it represents a level of experience that those who are engaging a CPA can rely upon. For example, by virtue of someone having a CPA with the experience requirement of 500 hours fulfilled provides an employer or contractor with assurance that the CPA has a level of knowledge of accounting processes and procedures such as Procure to Pay, Order to Receipt etc. / / I am therefore heavily in favor of continuing the requirement for 500 hours of audit experience to be licensed to provide attest services.
660	I believe that the attest experience requirement is valuable and should not be diluted.
661	I believe that the attest experience requirement must not only assume that 500 hours is the appropriate amount of time but that the time was "quality time." Ethics and all that the word implies, e.g. integrity and independence, should be demonstrated that it was supported and stressed for all work done. This must be done at the practice level and not just by some self-study course or in school. Ethics must be shown that it's alive and well in the workplace.
662	I believe that the attest experience requirement provides a strong foundation for all services that a CPA may provide during his or her career. The learning experience provided by the process of research and documentation required in an attest engagement is essential to a successful career as a CPA.
663	I believe that the attest experience requirement should be maintained.
664	I believe that the attest experience requirement should be raised to at least 750 hours.
665	I believe that the attest experience requirement should be retained. I think the requirement results in a better, well rounded CPA.

Licensed CPA – 20 + years – 2,575 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
666	I believe that the attest experience requirement should remain a part of the CPA licensure process.
667	I believe that the attest experience requirement should remain.
668	I believe that the attest experience requirement should stay in place.
669	I believe that the attest experience requirement, as it has been written for years, is important. To allow only those who have done all of the auditing steps, with a minimum of 500 hours of attest experience, to perform attest engagements, is essential for protecting the users of financial statements.
670	I believe that the attest experience requirements are too burdensome. I like many others in the profession have only worked on attest engagements in order to procure my license. My career is focused on consulting and tax work, which I enjoy, and not attest engagements, which I do not. Compilations are soon to lose attestation status finally.
671	I believe that the attest experience that was required when I received my license in [redacted] is as relevant if not more so in todays business climate.
672	I believe that the attest function is the backbone of our profession. By making future CPAs go through the training of the attest function, they learn organization skills, they learn working paper skills, they learn intuitive and critical thinking skills, they learn to measure materiality, they learn to work together with their fellow workers, they learn to do research, and they become immersed in our profession.
673	I believe that the attest function is very important to the veracity of financial statements and the integrity of the professionals that perform attest functions. However, it seems that the value of the attest function has been somewhat diminished by permitting accountants with less than adequate planning and attestation skills to qualify to become CPAs in California. While each candidate performs a valid function in preparing in their field, only accountants in public accounting have a vested interest in the attest function. Accountants in public accounting have a direct financial stake in making sure that they adhere to the highest attestation standards and that they remain totally independent with respect to the body on which the attest function is performed. Accountants in industry, while serving a valid management function, do not have the same degree of risk. If an internal audit is inadequate, a supervisor will merely note it for the next raise and promotion cycle. If the work is really bad, the auditor/accountant may even be dismissed, but no more. Similarly, most accountants in government do not perform a true attestation. Even those that perform compliance audits have much discretion in how a test is performed or how to test a particular taxpayer's books. I believe a candidate's attestation experience should be weighted more heavily toward actual audit experience together with the auditor's financial risk in performance of their work. The attest function could be greatly enhanced if the actual experience in planning and evaluating risks is involved rather than simply complying with a fixed number of hours in attestation work.
674	I believe that the attest requirement is a critical experience requirement for licensure. The audit component is dundemtal to the identity of our profession.
675	I believe that the attest requirement is an absolute necessity for being considered a CPA.
676	I believe that the attest requirement is critical to licensing. If you look to the core of this profession, the only thing that we are exclusively licensed to do is perform the attest function. Other can prepare financial statements, prepare tax returns, perform business and personal

Licensed CPA – 20 + years – 2,575 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
	financial planning and consulting. Certainly we are, in my opinion, the most qualified source for those services, it is not unique to our license. / I
677	I believe that the audit experience and ethics training of a CPA is adequate to perform attest engagements. How much more difficult can you make it before nobody wants to be a CPA. I would not do it if I was just starting out.
678	I believe that the California board should continue its current requirement that "attest" CPAs demonstrate their competency and knowledge of financial statement auditing. I understand that the new 5-year education requirement, at least in the eyes of some, may obviate this need, but I disagree. The real test, in my mind, is placing oneself in the shoes of the public. Would they feel comfortable knowing, for example, that their local school district audit was signed by someone who didn't have to demonstrate any competency prior to signing the report...other than obtaining 500 hours in nearly anything? I think not. Similarly, would the public feel good about a 500-hour attest licensee preparing and signing their tax return? / I encourage the board to hold to the highest possible standards for our CPAs. /
679	I believe that the CPA certificate exists because CPAs are qualified to attest to financial statements and without that franchise under the law the certificate becomes much less valuable. The attest experience requirement links that franchise to the skill set required of a CPA. In addition, regardless of the eventual career path of the CPA, the analytical, risk assessment, and organizational skills learned from attest experience, and well as application of professional skepticism, are extremely valuable to the CPA.
680	I believe that the current 500 hour experience should be the minimum amount of experience required. I also believe that the experience should be in public accounting and not internal auditing or compliance auditing conducted by a government agency.
681	I believe that the current attest experience is a degradation to the profession. When I passed the CPA examine you had to have 2 years experience and 500 hours in order to get your CPA. The way that the CBA tosses out the CPA designation for individuals that only prepare taxes is ridiculous. The public does not know the difference between a CPA licensed to prepare financial statements and perform audits from those only licensed to prepare taxes. We are the last bastion of professionalism and the CBA does not act as if they appreciated what we stand for.
682	I believe that the current attest standard should not be changed.
683	I believe that the current experience should be retained at the current level. Experience can not be substituted for by academic activity.
684	I believe that the current requirement is reasonable. /
685	I believe that the current requirement of 500 hrs should be maintained and kept in place.
686	I believe that the current requirements help ensure that the CPA applicant has the minimum skills necessary and I do not favor any changes lessening these requirements.
687	I believe that the current requirements provide assurance of a basic level of competency. I also am of the opinion that CPA's find themselves in an increasingly complex financial situations where their expertise is relied upon. I believe that they should have better grounding in other areas closely related to the attest function. This includes expert opinion engagements such as those related to forensic accounting and litigation support, quality of earnings reviews and other similar consulting services that are increasingly relied upon by third parties who are at financial risk and are important to the practice of public accounting.

Licensed CPA – 20 + years – 2,575 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
688	I believe that the experience requirement is appropriate.
689	I believe that the experience requirement is essential to the profession.
690	I believe that the experience requirement is necessary to allow for the minimum qualifications to be learned to allow for the individual to issue reports as a CPA...
691	I believe that the experience requirement is the primary thing that differentiates a CPA from other accounting designations (bachelor or masters degree, CMA certification, etc.). To eliminate this requirement will significantly dilute the value and status of the CPA designation.
692	I believe that the experience requirement of 500 hours is the minimum that should be required as it takes at least that long to obtain the level of knowledge necessary.
693	I believe that the legenth should remain the same or be increased by 100 hours.
694	I believe that the main purpose of licensing a person as a CPA is the attest function. Without the attest function and the related experience, a person is simply an accountant. The "P" in CPA is PUBLIC. The public expects a CPA to be knowledgeable in all facets of accounting especially attest. / / I further believe that granting CPA status to anyone who can pass the test (without the attest experience) has cheapened the profession.
695	I believe that the oversight and peer review process is good for the profession. I am glad to participate and learn. From a cost perspective however, the high cost of the peer review process is hard to justify for my small firm. I have one attest engagement, a full disclosure compilation, and I spend over $1,700 for the board and reviewer fees. In years I have peer review, I have zero profit on that engagement which leads me to want to discontinue attest services.
696	I believe that the requirement is okay.
697	I believe that the requirement should either stay or be increased. 500 hours is a small amount of practical experience but helps to demonstrate competence in the field. Young people can benefit from this experience and the apprenticeship model to develop their skills and competencies. It helps to establish a baseline of practical experience from which to demonstrate knowledge, commitment and aptitude.
698	I believe that the requirement, as it currently stands, is important and relevant. I do not have any context as to if or why the CBA is considering changing the requirement.
699	I believe that the requirements are appropriate
700	I believe that the requirements that existed at the time I obtained my license ensured only those competent to hold the CPA certificate would be allowed to perform attest engagements. I have been concerned that reducing the requirements will diminish the profession. Proper experience is needed to ensure that audits are conducted competently and professionally.
701	I believe that there should be two types of CPA licenses. One for attest functions with a stringent attest experience requirement and one for non-attest functions.
702	I believe that there should be an attest experience requirement. Practical experience is quite valuable.
703	I believe that there should be no short cuts and every applicant should possess the attest experience requirement before licensure is granted.
704	I believe that they are too low. It takes more than 500 hours to truly understand how to perform all types of attest engagements - audits, examinations, etc.

Licensed CPA – 20 + years – 2,575 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
705	I believe that this is extremely valuable. As a hiring manager, I have found that CPA's without the attest experience do not have the analytical sense to find and correct internal control issues.
706	I believe that to become a CPA you should have 2 years public accounting experience or equivalent.
707	I believe that training is important, this can be gottan via experience or education. / We should not have classes of licensure for CPA's /
708	i believe that two years experience is imperative for attest requirements.
709	I believe that we should continue to have a minimum of 500 hours of attest training prior to becoming a CPA. I also believe that the 500 must be earned over a period ofno less than two years. This will allow the applicant to get sufficient experience prior to becoming fully licensed.
710	I believe that with the two certificates now bining issued ie. the A license and the E license that the public doesn't really know what qualifications their CPA really has since both roads to licensure result in one CPA certificate. Removing requirements to qualify for the attest licensure would, in my opinion, further erode the CPA status in the eyes of the public. The 500 hours is clearly not enough to allow an applicant to be an auditor but it is at least providing an entry level requirement. Just like passing the CPA exam doesn't make you a CPA but allows you to meet basic entry level requirements.
711	I believe the 500 hour attest experience requirement is essential as "book-learning" alone does not provide the practical experience required to do the job, just as you would not want a surgeon who learned surgery from reading alone. For potential CPAs, their first job is with a CPA firm and very few have had actual on-the-job bookkeeping or accounting experience. The 500 hour requirement provides candidates with this experience with the culmination being the audit report. Please don't dumb-down the requirement.
712	I believe the 500 hour attest experience requirement should be mandatory in order to be able to participate in any manner in review and audit engagements. However, I do not believe it should be a requirement to obtain the CA CPA license. I believe a two or three years of experience in a professional capacity in a public accounting firm should be sufficient (after passing the exam) to become a CPA.
713	I believe the 500 hour attest requirement is appropriate.
714	I believe the 500 hour experience requirement is invaluable to the candidate and provides a basis by which the candidate an draw from experience the steps necessary to complete an attest engagement.
715	I believe the 500 hour is still relevant and a good measure for issuing a license.
716	I believe the 500 hour minimum is not sufficient to provide a candidate with adequate experience to audit a small entity on his/her own. I believe a 1,000 hour or more minimum would better serve the candidate, the cpa industry, and the public. Completion of an entire small audit would also be a helpful qualification in addition to the minimum hour requirement. Counting the hours is not as important as making the hours count.
717	I believe the 500 hour requirement is not sufficient. I would increase the number of hours to 1,000.

Licensed CPA – 20 + years – 2,575 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
718	I believe the 500 hours attest requirement ensures the minimal level of practical experience and common foundation of knowledge. It also provides the CPA with sufficient confidence to work on his/her own.
719	I believe the 500 hours experience requirement is good for prospective licensees and the profession.
720	I believe the 500 hours of Attest work requirement is excessive.
721	I believe the 500 hours of attesting experience is adequate and reasonable length of time for a candidate to assess initial auditing experience to be licensed as a CPA. As years go by, he/she will gain more experience by working and participating more attest engagements. The 500 hours is the minimum amount of hours needed as a requirement of issuing CPA license to candidate.
722	I believe the 500 hours requirement is a good minimum standard in order to obtain the CPA license.
723	I believe the 500 hours requirement should continue to stand. It is a practical application of real experience necessary to qualify a candidate for the title and function of an auditor which cannot otherwise be achieved. The continuance of this standard will sustain the quality and performance which the public has become accustomed to expect from a CPA.
724	I believe the 500 hr attest requirement needs to be kept in tact in some manner before issuing a CPA license. Issue a different designation, but NOT a CPA license. I'm extremely disappointed that the Board is allowing individuals to become licensed and have the same designation of CPA, but lesser qualification standards than those that were in place when I got my license in early [redacted]. I support the increased educational requirements, but not different "classes" of license with the same designation. Someone who can't sign an attest engagement is NOT the same level as someone who can.... the designation should be differentiated. In addition, allowing someone to be called a CPA but only perform general accounting services discredits the CPA designation and waters down the hard work & efforts that those of us put in to originally obtain the esteemed CPA designation. Someone who can only perform general accounting services is NOT a CPA. I don't believe any further lessening of the qualifications should be allowed. Call the license SOMETHING else.
725	I believe the 500 hr requirement is adequate for licensure.
726	I believe the 500+ hour requirement is sufficient. As an auditor of financial statements, it is becoming more and more evident that auditing experience is crucial to the quality of financial statement audits for both public and privately-held entities.
727	I believe the 500hrs. of attest function requirement is far too excessive and should be lowered. Also, the definition of the attest function should be expanded to include all types of accounting and related experience such as tax , IT consulting , and financial analysis .
728	I believe the attest (experience) component of the CPA license should be maintained at a minimum of two years. I disagree with the CBA permitting a fifth year of college study to be required with a concomitant decrease in the on the job training from two to one years.
729	I believe the attest experience and attest qualification is of high importance and skill acknowledgement for CPA's. However, I also realize that it is becoming increasingly difficult to truly gain that experience and many who do, do not continue in the attest are of our profession. That being said, the general license, in my opinion, has been a good change. And from

Licensed CPA – 20 + years – 2,575 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
	experience, 500 hours of attest experience does not give the foundation necessary to do true attest work from start to completion. I believe the attest function should be a special designation, much in the sense of, CFP's, CBV's, as supported by completing the appropriate educational requirements. properly implemented, the additional educational requirement and training courses could if fact provide better understanding and training exposure that exceeds much of the attest work I have reviewed as a member of the [redacted] and the [redacted] Committee.
730	I believe the attest experience function is critical to qualifying as a licensed CPA. I have recently been with accountants who say they are CPAs based on their education or passing the CPA exam but who are not licensed as CPAs with audit and attest experience. They may be smart, but they do not have to meet the same qualifications as I do and continue to do. In my view, while they may be CPAs by education, they do not have the same experiences as do I. They are not equal.
731	I believe the attest experience is an integral part of preparation for public accounting, and provides experience that may not otherwise be obtained if one selects a field of work other than auditing. This experience helps build a fundamental understanding of the nature of our work, and an appreciation for its necessity.
732	I believe the attest experience is critical to the CPA applicant. Beyond learning the skills of auditing, attest experience teaches the importance of risk management, judgement, and promotes a more robust understanding of finance, financial statements, and accounting in general.
733	I believe the attest experience is crucial to our profession. Without the experience, anyone who passes the exam would be able to perform attest engagements and that is dangerous. You need the experiene of more than 500 hours to gain an understanding of business and what companies do in order to properly report on them. But the 500 hours at least gives a basis for the future. Without it, I believe we would lose credibility with our clients who rely on our profession to be accurate and reliable.
734	I believe the attest experience is important as CPAs need to be familiar with the audit functions, the process, be able to explain to clients what an audit entails and be able to look at financial statements. / / Although the attest experience may not be critical for someone outside of an auditor, it is a understanding that makes a CPA have a broader knowledge that can service his/her client better. /
735	i believe the attest experience is invaluable. while academic training is very important, field experience with a variety of clients and the range of topics has been recognized as,by myself and hiring managers, as a difference maker.
736	I believe the attest experience is mandatory. People who pass the exam, take the general bailout with a year of basic bookkeeping are NOT CPA's. We are "required" to give them a letter showing the length of time they were employed but most have been terminated for lack of ability. / We must have been asleep when this rule was passed...
737	I believe the attest experience is no longer relevant to experience requirement to obtain a CPA license today. Very few CPA's do attest work these days and those that do work in large firms where the attest expertise is plentiful. It seems most CPA's in public practice are doing taxes not accounting work leading up to the preparation of financial statements. And yet, accounting

Licensed CPA – 20 + years – 2,575 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
	is the major educational requirement to sit for the exam. / / Yes, many CPA's, in industry, are preparing financial statements. That accounting expertise in industry is important enough to keep the CPA designation so that people have an additional incentive to pursue the profession. / /
738	I believe the attest experience is very important. I learned more in this area than in many other areas.
739	I believe the attest experience require is an integral part of the public's perception of the CPA and their honesty and integrity.
740	I believe the attest experience required should continue to be enforced. The experience gained is, in my opinion, invaluable and will be used every day of the professional's life, even if the person choses not to audit. I realize that attest experience isn't necessary for "tax professionals", but the are other licensing outlets for such an individual, such as an Enrolled Agent. I have been licensed and practicing for 28 years now. I have found that when the public seeks a CPA, they are expecting nothing less, rather you use attest experience or not. I believe the profession "commands" the experience obtained from attest experience and eliminating the attest experience requirement would diminish our profession.
741	I believe the attest experience requirement is a good rule and should still be in place. I hear of so many people in Industry now becoming CPAs with just a Bachelor's Degree and passing the CPA exam with no Audit Experience at all! I believe this "cheapens" the value of the CPA in California and that this practice needs to stop.
742	I believe the attest experience requirement is a vital part of becoming a CPA. I view a CPA's authority to provide an opinion on financial statements to be the core function of a CPA.
743	I believe the attest experience requirement is an essential part of becoming a CPA. Auditing and issuing an opinion on financial statements is the only task we as CPA's can do that no other profession can do and the ability to do that begins with the proper experience. / /
744	I believe the attest experience requirement is an extremely important requirement for CPA licensure. Auditing different companies gives invaluable experience and should be a requirement in order to obtain a CPA license. I think the nonattestation CPA license has cheapened the profession and companies have caught on. I was recently laid off and looking for a job. Many of the positions I applied for asked what type of CPA license I had.
745	I believe the attest experience requirement is an important part of becoming a CPA. I would not be happy to see it removed as a requirement. Requiring the two years of this kind of training is integral to being a CPA and the CPA profession. I know what it took to obtain my license and know that if someone has a CPA license what it took them to obtain it. I am likely to refer to CPAs based on the knowledge of what kind of training they had to have.
746	I believe the attest experience requirement is an important part of the CPA licensure process. We all needed practical real-world training in documentation, investigation etc. It adds another level of depth to the CPA that cannot be learned in the classroom or answered on an exam.
747	I believe the attest experience requirement is appropriate for the profession.
748	I believe the attest experience requirement is appropriate.
749	I believe the attest experience requirement is appropriate.

Licensed CPA – 20 + years – 2,575 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
750	I believe the attest experience requirement is appropriate. I would like the CBA provide a video/presentation on its website, free to all, as to what this requirement is about for the benefit of both the public and CPAs. /
751	I believe the attest experience requirement is essential for CPA's. It is through the atttest experience that I really understood what being a CPA is and how important it is have credible records with a good audit trail. / / I was first licensed as a CPA in [redacted] where there was no attest experience needed to become a CPA. After moving to California and having attest experience to become certified, it became very clear to me that there is a huge difference between an accountant and a CPA. With my [redacted] CPA license, I never really felt like anything more than an accountant that had a CPA certificate. I now feel like I am a CPA and have earned the title CPA and am much more knowledgeable about the profession after the attest experience I obtained in California.
752	I believe the attest experience requirement is essential to proper training of future CPA's. It ensures that future CPA's have been supervised in applying the proper standards of our profession. We learn our professional judgment and critical thinking in the early stages of our careers. The attest experience requirement gives us the framework to develop that professional judgment and critical thinking. / I advocate for continuing the attest experience requirement.
753	I believe the attest experience requirement is essential, as it is transparent and the CBA can hold the candidate accountable, by the CBA being diligent and responsible. / / Also when I relocated to CA I had over 3,000 Audit hours w/ a big 8 firm which theCBA ignored as they were "too old". Where in rules, regs, laws, is there a time limit stated? Perhaps the requirement should be defined in writing in the law, as being within the most recent 60 months from date of application.
754	I believe the attest experience requirement is extremely important and 500 hours is not very onerous.
755	I believe the attest experience requirement is extremely important towards gaining your CPA license. I am not a fan of the alternative option to getting your license as I feel the years I spent learning the attest function were so valuable in building the base of my professional knowledge that I use to this day. I have not performed audits or attest functions for about 15 years as my career took me down the tax route, but I still believe the skills I learned early on I use in my business everyday.
756	I believe the attest experience requirement is important because no amount of classroom learning is a substitute for real world experience; and I think it could be dangerous for someone to be granted a CPA license - and thus be authorized to sign reports - without a modicum of experience. Frankly, I think the experience requirement should be a increased to at least 1000 hrs.
757	I believe the attest experience requirement is important to protect the public. It provides a level of assurance that the candidate is knowledgeable and capable of performing his/her duties as a CPA professional.
758	I believe the attest experience requirement is mandatory to keep quality in the profession.
759	I believe the attest experience requirement is necessary and no CPA license should be granted without it. The public does not know the difference between the current CPA licenses and that is a disservice to we who have the attest experience. / / Are there not other questions? I am

Licensed CPA – 20 + years – 2,575 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
	very upset and confused about this survey. Where are the questions regarding the attest experience requirement? Is this a joke?
760	I believe the attest experience requirement is necessary. It provides a base level of core experience that prepares the candidate for professional practice. This experience is gained under the supervision of a licensed attest CPA who must sign an experience form on behalf of the candidate. This requirement to have the experience approved by a licensed CPA improves the quality of the candidates. Although the system is not perfect, I firmly believe it is better than having no experience requirement. In my view, simply passing the CPA exam is not sufficient for attest licensure.
761	I believe the attest experience requirement is reasonable and should be maintained.
762	i believe the attest experience requirement is the primary requirement in creating a truly professional cpa. The amount of learning that happens in those two years is critical in shaping a thoughtful and knowledgeable accountant from a recent college graduate. / if i imagine my career without the attest experience, i think i would approach issues differently, without the respect and gravity required of a cpa. in my opinion, the attest experience is much more important than adding the fifth year of education. / with our profession becoming more complicated every year, now is not the time to be lowering our standards.
763	I believe the attest experience requirement is valuable and should remain a requirement for licensure even though perhaps a majority of CPAs in practice do not currently perform attest engagements due to the high overhead and small number a engagements available. The attest experience gives the CPA excellent grounding for understanding implimentation of all the mystical theory that is taught in College. Graduates come out of school with no practical knowlege. The testing and review required in an audit goes a long way toward their understanding of the theory they've memorized.
764	I believe the attest experience requirement is very important. College does not prepare you for the day to day realities of public accounting. I believe the attest experience requirement provides an important link between "book learning" and the real world of our profession.
765	I believe the attest experience requirement is vital to maintaining the high level of confidence the public has in the CPA designation.
766	I believe the attest experience requirement needs to continue. / I would agree that the number of required hours should be examined to see if 500 hours is excessive (or not enough). However, attest experience in some form is a must. / How could someone sign an audit opinion when they might not have any experience performing the testing that underlies the opinion? Studying auditing in a classroom is not the same as being out in the field performing actual auditing duties. /
767	I believe the attest experience requirement of 500 hours should be continued in all licensee applications whether a person wants to specialize in auditing, taxation or consulting. I believe the benefits of the 500 hour experience during the early years of a candidates carrier provides beneficial experiences that are invaluable to the person no matter which specialty the candidate chooses. / / I have not performed any attest functions since 1990 as my practice specialty has been taxation. I have found over the years that staff and/or associates who have specialized in taxation after performing attest functions to a significant degree most often have

Licensed CPA – 20 + years – 2,575 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
	a better understanding of business and commerce; and, are more able to understand tax issues, opportunities for planning and can better communicate in the business environment.
768	I believe the attest experience requirement serves the accounting profession well and it is an integral element of the certification process.
769	I believe the attest experience requirement should be done with a CPA firm.
770	I believe the attest experience requirement should be increased. I see many substandard reports. Education is valuable but only experience can give you the tools you need to produce an excellant product.
771	I believe the attest experience requirement should be kept as condition for CPA licensure. The type of thought process and knowledge gained to satisfy this requirement really changes an accounting professional's perspective. As an employer, I look for the CPA candidate who has this type of experience.
772	I believe the attest experience requirement should be kept. Auditing is what makes a CPA a CPA.
773	I believe the attest experience requirement should be lengthened in order to have properly trained and educated people enter the profession and who understand the profound responsibility they each have to society while performing the attest function.
774	I believe the attest experience requirement should be maintained at the highest possible level. There is no substitute for the experience CPA candidates gain while earning the real world experience in auditing, especially in the practice of public accountancy. / The existence of non-attest licensees serves only to diminish the qualifications of CPA candidates; to reduce the quality of service that CPAs can deliver to clients; and harm the interests of consumers and employers who hire CPAs. / I urge you to maintain or increase the attest experience requirement for all CPA candidates.
775	I believe the attest experience requirement should be mandatory for all licenses, not just future signers of reports. Understanding and experiencing, at a responsible level, the audit function will benefit CPAs and their clients for their entire career.
776	I believe the attest experience requirement should be required of all CPA licensees. The ability to perform and sign attest engagements is the factor that sets CPA's apart from other competitors in the finance and accounting industry.
777	I believe the attest experience requirement should continue as a prerequisite for licensure as a CPA.
778	I believe the attest experience requirement should not only require a minimum of 500 hours, but should require the applicant to perform specific audit tasks including planning an audit, drafting a report including footnotes, performing a variety of audit tests, etc to demonstrate adequate experience and knowledge of practice.
779	I believe the attest experience requirement should only be required for those CPA's who are providing an opinion on audited financial statements.
780	I believe the attest experience requirement should remain as it is or increased. There has been a significant erosion of public trust in the accounting profession over the last several years and reducing the requirement would in my opinion be counter productive. Additionally, I believe the peanalties for fraud, theft, misrepresentation and practicing without a license should

Licensed CPA – 20 + years – 2,575 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
	increased substantially. Not in terms of money but in terms of jail time. I am proud to be a CPA and I think we should do all we can to reestablish the public trus.
781	I believe the attest experience requirement should require experience in the various disciplines within the audit field. i.e. inventory observation, auditing various components of the financial statements, and drafting reports.
782	I believe the attest experience requirement should require public accounting experience without exception. I believe auditing financial statements for the purpose of rendering an opinion represents the essential reason why accountants are certified and licensed by the state. / / I believe this experience not only protects the public but also enhances the capabilities of CPAs in private practice. By allowing accountants be licensed with private experience only creates different classes of CPA which has the effect of diminishing the standing of all CPAs in the eyes of the public.
783	I believe the attest experience requirements are vital to being a successful, competent CPA. This experience gives the accountant a base from which to expand their services. It is in no way a complete picture of all the different accounting situations that they will encounter during their careers, but it will give them a base from which to build their competency upon.
784	I believe the attest experience should continue - although consumers may not have the ability to understand the differences, the licensees do. The attest experience forces members of the profession to understand documentary evidence, it requires them to organize their work, to plan and to coordinate - without an attest experience we are relying solely on the judgement of the professional when it comes to accepting engagements.
785	I believe the attest experience should continue to cover a significant (majority) of the areas needed to perform an engagement and issue an opinion. In addition, it would be a great benefit if candidates performed the procedures more than just one time because some repetitive practice would be beneficial for candidates to retain the knowledge gained from the work experience. This would require at minimum two years (working time) of work experience performing attest auditing procedures.
786	I believe the attest requirement is essential to prove competency. Academic training and the CPA exam only covers theoretical issues. There is an old saying in life "the best teacher is experience". / As a 35 year licensed CPA, I do not think standards should be lowered by eliminating the attest function or substituting education as a condtion of licensure.
787	I believe the attest requirement is necessary in order for a CPA candidate to understand what the highest level of service a CPA can offer is comprised of.
788	I believe the attest requirement is necessary to provide the minimum practical field experience needed to practice on a professional level.
789	I believe the attest requirement is very important because it helps to insure that attest work that CPA do is of the highest quality level.
790	I believe the attest requirement is VERY important. It is really the only thing, nowadays, that separates CPAs from EAs and TPs.
791	I believe the attest requirement is vital to help ensure qualified and competent people are signing attest reports. Frankly, I believe the 500 hours of attest experience is not sufficient for someone signing audit opinions in particular.

Licensed CPA – 20 + years – 2,575 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
792	I believe the attest requirement is worthwhile. but I believe it is the satisfactory completion of the items on the Form E rather than a number of hours that is important. As a signer of several Form Es, there were times when a candidate for licensure had more than 500 hours but I could not affirmatively sign off on all requirements on the form. And conversely, some would have met the requirements with less than 500 hours of experience. It also may vary firm to firm. Our firm's audit engagement budgets could be as low as 100 hours, so a candidate could work on several audits before class reaching the 500 hour threshold. In other firms, the engagements are hundreds of hours so a candidate may work on just a small part of the engagement and thus not be able to satisfy all questions on the form. /
793	I believe the attest requirement prepares accountants for their roles and responsibilities as signor's of attest related reports. Experience not only facilitates knowledge, but also judgement capabilities.
794	I believe the attest requirement should remain at 500 hours.
795	I believe the attest requirements was essential in developing a strong background for my career as a CPA. I believe the general experience requirement allows for less relevant work to qualify for a CPA license, and the oversight requirements are not adequate. Employment in industry (or government, which is even worse) can easily be exaggerated as qualifying under the general experience requirement. To protect consumers, the requirements to be a CPA should not be diluted or diminished, they should be strengthened.
796	I believe the attestation experience is important. I have worked with both types of CPAs and can quickly determine that a CPA has completed the attestation requirement as their analytical skills, understadnging of of the financial statements and abilty to prepare relevant reports is significantly stronger than their peers without the experience. / / Having two types of CPAs is causing confusion in the business community. Additionally, the profession suffers when necessary standards are diminished. / / I understand that many individuals need to achieve a certain salary and the idea of entering public accounting to attain the attestation requirement may not be financially feasible. But this is an individual's life choices that should not diminish the value of the license for the folks that attained the necessary requirements. There are other licenses such as the CMA that individuals that do not wish earn the attestation requirement can pursue. / / This being said, I believe that once the attestation requirement is again required, avenues to allow those who have attained the college degree and passed the CPA exam should be afforded opportunities to gain the experience. From my own experiece, I can convey that after earning my degree from [redacted] and passing all four/five parts of the CPA exam I sent out over 200 resumes and only received one interview/offer. I was concerned that I may not be able to earn my license simply due to hiring manager's false perception that my SAT scores from 7 years earlier still had merit as to the person I had become. / / Hope this helps.
797	I believe the Board should keep the current requirements, attest experience should be a requirement to obtain a license if the CPA that will be providing attest services, as in the current 'A' licenses. I do not believe the Board should rely too heavily on the peer review process.
798	I believe the continuing education requirements to maintain the ability to perform attest work is unrealistic.

Licensed CPA – 20 + years – 2,575 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
799	I believe the CPA candidate should have experience in Reviewed Financial Statements-about 200 hours and then another 200 hours in Auditing-especially Inventory Observation.
800	I believe the CPA certificate should maintain both the educational and the two year experience requirement (audit sign off) of the past
801	I believe the current attest experience requirement is adequate
802	I believe the current attest experience requirement is adequate and appropriate.
803	I believe the current attest experience requirement serves the Profession well and should not be changed.
804	I believe the current attest experience requirement should be extended from 500 hours to 750. Five hundred hours isn't enough to ensure that a newly minted CPA will have the necessary competence to conduct an audit which will provide the users of the financial statements with the necessary assurance that the information is presented in accordance with GAAP. With the ever changing guidance issued by the FASB and increasing layers of government impacting disclosure requirements, the current level of hours just isn't enough.
805	I believe the current CPE requirements that must be complied with to practice in the Audit process of professional services is a better, more current consumer protection then the 500 hour rule currently in effect. Audit CPE is more controllable to oversight by the Board of Accountancy then the 500 hour requirement and the completion of the current Form E. The current two tier licensing system in California has proven to be difficult to define the experience requirement of the G license. The current successful CPE mandates are a better consumer protection of the standard of practice of a CPA licensee. Thus one license is all that is necessary.
806	I believe the current experience requirement is reasonable. However, I would encourage attest practitioners be tested periodically on recent pronouncement (both accounting and auditing) requirements.
807	I believe the current experience requirement is very important and should not be changed. The hours requirement provides a level of on hands education and experience that is not usually available in their accounting course work.
808	I believe the current experience requirements should be maintained.
809	I believe the current practice of requiring 500 attest hours should be kept in place.
810	I believe the current requirement serves the needs of the public well.
811	I believe the current requirements to satisfy attest experience are adequate.
812	I believe the current rules for attest experience are fine and should not be changed.
813	I believe the dilution of the experience requirement has resulted in a lower standard of work product and a greater reputational risk for all licensed CPA's.
814	I believe the experience gained on attest engagements serves accountants well in and out of public accounting. Having worked in industry almost 20 years, I perceive those with attest experience as being more capable in using auditing / validation approaches in many applications.
815	I believe the experience requirement is very important as it provides real world exposure to audit procedures as well as internal control evaluation and accounting appropriateness considerations.

Licensed CPA – 20 + years – 2,575 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
816	I believe the experience requirement should be kept as it is now.
817	I believe the fees are escalating for me. Two small audits, 2 reviews and one compilation without disclosures cost me $2,545.
818	I believe the practice requirement with a qualified CPA firm should be maintained as a condition of acquiring a CPA license. Practical experience is a must to maintain a level of quality to the public's image of a CPA.
819	I believe the present experience requirement is valid and appropriate for licensure. It is important that an individual have actual practical experience in public practice to maintain a high level of competence and professional standards.
820	I believe the req'rd 500 hours is appropriate. I understand that a need may exist for "non-attest" certification and I could/can support such a different type of certification than was available to my candidate generation 36 years ago.
821	I believe the requirement is good and do believe CPA licenses should be issued without the attest experience. In working with CPA's who do not have the attest experience I have found they lack knowledge and experience.
822	I believe the requirement only necessaries for selected C.P.A and not for every single C.P.A. /
823	I believe the requirement should be more rigorous. As a profession, we need to ensure that all licensees have the proper education and experience.
824	i believe the requirement should be retained. the reality is that because someone passes does the exam does not qualify them to sign attest opinions. Having attest experience with proper supervision is essential to the process.
825	I believe the requirement should not be lifted.
826	I believe the requirements currently in place are proper.
827	I believe the requirements when I became a CPA were good, fair and balanced. More auditing experience would help future CPA's
828	I believe the standard is and always has been that the candidate should be capable of undertaking the planning, performance, and conclusion of a typical audit without supervision. I believe the 500 hour minimum misrepresents the spirit of the standard and provides candidates a numerical target by which to complete their attest licensure. I further believe that the attest licensure should involve more time working under the supervision of a CPA and should require more audit and attest hours than the currently perceived minimum. The minimum of 500 hours is insufficient. It should likely be 1500 hours over a three year periods, similar to an apprentice to journeyman progression, whereby the candidate has increasing responsibility over that period (i.e. 500 hours per year with an increased role on comparable audits). This, I believe, would conform to the spirit of the standard; that a candidate can perform a typical or small audit independently.
829	I believe the standard is necessary and should not be changed.
830	I believe the two year hourly CPE requirements for CPA's not in public practice should be reduced. I also believe that the CPE requirements for those in public practice should be focused on applicable audit and accounting training, particularly the new accounting standards codification.
831	I believe this experience is highly valuable to ensure that both signers of reports and the consumers understand the rules. I recently had to fire an out of state firm from a state that

Licensed CPA – 20 + years – 2,575 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
	does not have the attest requirement and do a restatement of the financials due to GAAP errors that were deemed immaterial by the auditor in charge but were in fact highly material. I really don't think this auditor had ever learned how to properly measure the materiality of items and also did not know the rules for accumulation of passed adjustments to ensure they are in fact immaterial in totality. This supports the need to make sure the attest requirement remains. It is our only means of knowing there was at least some appropriate training. Explaining to the bank why we had to restate our financials and kind of skate around the auditor issues was no fun at all. You need to know and understand GAAP and auditing standards if you are an outside auditor. You just cant learn all this from books. It takes experience.
832	I believe this is a critical requirement due to the fact that being a CPA is really the opportunity to provide attest services. obviously CPAs do much more than that. To require experience in the attest services provides a broader experience for all CPAs. / / I believe it is a good requirement and insures that the licensees receive that experience initially even thought they might not participate with providing attest services for most of their career
833	I believe this is an extremely important requirement and should remain a requirement to license CPAs. You simply cannot get this valuable training just by reading a book.
834	I believe this is an important prerequisite / for being a CPA.
835	I believe this is crucial to developing the skill set as well as understanding what it means to be a CPA
836	I believe this requirement is necessary and provides a basic foundation for the licensees.
837	I believe those providing attest services must be appropriately qualified and experienced
838	I believe those pursuing a CPA career solely in taxation should not be required to attain the same level of attest experience as individuals who are pursuing non-tax related careers. Although my attest experience did help build a solid foundation of accounting knowledge, my on-the-job CPA firm tax experience was even more valuable in pursuing my tax-related CPA career path.
839	I believe you should have to have met the attest experience requirement to be a CPA - it is what make a CPA different than other professional.
840	I belive that the 500 hour requirement is adequate. I would not like to see it reduced beacuse the experience is critical to being able to manage an attest engagement..
841	I belive the attest experience requirement is critical to obtaining a CPA license.
842	I benefited from the attest experience requirement even though for many of my CPA licensed years, I did not participate in either side of the attest function.
843	I bleieve it is important for those performing attest work to have supervised practical experience and training performing attest work before being licensed as a CPA who performs attest work.
844	I certainly agree that there should be minimum Attest requirements and experience to qualify to be a Certified Public Accountant. I appreciate the desire to have CPA's that do not have Attest experience but I believe it lessens the valud of a Certified Public Accountant. Whether in the field of Public Accounting or acting in an accounting or finance area in industry, a qualified CPA with Attest experience provides a unique level of experience and expertise not obtained anywhere else. Further the concept of becoming a CPA without Attest experience and expertise lessens the overall value of becoming a CPA. I think it also provide a false sense of security to

Licensed CPA – 20 + years – 2,575 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
	the general public that all CPA's are the same. In my view CPA's that do not have Attest experience and expertise are not truly CPA's and the CBA is doing a disservice to all CPA's and the general public to authorize anything less.
845	I completed it many moons ago but recall it was difficult so it is an honor to be a CPA, albeit inactive.
846	I completed my attest experience in Indiana, and then had to seek out CPA employment when I moved to California. It was a cumbersome process of about 4 years duration, and my wages reflected this inconvenience. My CA employers counted on the indentured servitude years though through both I did eventually provide sufficient hours experience to comply with the CA CBA requirements of the time. It was apparent from their assignments that they respected my qualifications.
847	I completed the 500 hours to complete my CPA certificate and afterwards went on to work mostly in Tax at the first CPA firm I worked at. I am happy that I did have the attest experience, which has helped with other parts of my career. I have gone on to my own firm and to work as a controller for a University and a non-profit organization.
848	I completed the attest experience requirements in the late 80s while I was working in public accounting for [redacted]. Being a large public accounting firm, the process was well understood and managed.
849	I completed the attest requirement with less than one year of public accounting experience by using my internal audit experience. I believe the requirement was 2 years. I still believe in the attest requirements but also giving credit for approved internal audit experience.
850	I concur with the proposed experience requirement
851	I continue to support it
852	I currently do not perform any attest functions. Therefore do not feel qualified to comment on the experience requirements.
853	I currently work in a non-CPA function
854	I currently work in private industry and my license is inactive. However, I believe the attest experience requirement is reasonable and necessary to ensure that a licensed CPA understands reporting requirements (not just tax law).
855	I deplore any relaxation of the attest experience requirement.
856	I did not pass the audit portion of the exam until after I had 6 months of auditing experience. No one with only 500 hours with a Big Eight at the time is qualified to manage an audit on their own. I still had lots to learn after 2 years of auditing experience with [redacted] when I became certified. AND I knew it.
857	I did not think that I learned anything new. The questions were not very clear and I felt like there could be multiple answers. Not up to par with the other CE classes that I took
858	I did not understand the change from a 4 year education and 2 year experience requirement to 5 year education and 1 year experience. The second year of experience is when the accountant finally learns the most.
859	I did not want to be an auditor but, I use the attest experience everyday in my tax business.
860	I disagree with eliminating the "experience" requirement and with allowing "additional college units" as a basis for qualification. A CPA should have practical experience. The license is for "public" accountancy not continued college education! If a person wants additional status he

Licensed CPA – 20 + years – 2,575 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
	could get a "masters" or "doctorate" degree from college. Only working experience should qualify for the license. I do disagree that only "audit" experience is qualified...the current two year practical experience could be changed to include "tax" and "accounting" time. After all, the license is for "PUBLIC ACCOUNTANT" not for college graduation..
861	I dnot beleive that there should be a dual license system. All CPAs should have the same training to get licensed, even if they work for a big firm and just do taxes
862	i do believe attest requirements are necessary. they provede continuity
863	I do compilation reporting only. No audits or reviews. The A&A continuing education requirement seems excessive. Even though I have only one compilation client I am required to have a peer review. I think that is excessive as well.
864	I do it becuase I am required to. / I have a small little practice.
865	I do not agree with the California requirements as they put my firm at a disadvantage compared to other states.
866	I do not agree with the trend that I have been seeing in requiring less experience for license requirements over the past few years. I have personal experience training hundreds of young college graduates in my career. We cannot expect consumers to be properly protected when we do not require experience with practical application of the theory learned in college. There is a tremendous amount of growth in young professionals that occurs in the first two years out of school.
867	I do not attest services and have not since I was first licensed in [redacted].
868	I do not believe it should be necessary for a tax cpa to have the attest experience
869	I do not do any attest work.
870	I do not do any audits and do not sign any tax returns, or any compilations, reviews or audits. Therefore i have not been impacted by the attest experience requirement. I am a sole practicioner and find that the liability is too great for me to engage in any of these activities.
871	i do not do attest i only do frensic
872	I do not do 'attest' engagements
873	I do not do attest work and do not feel qualified to participate in an experience survey
874	I do not do attest work. I practice in the tax area only, but do obtain the A&A and fraud hours to have a clean license. / / I do not see how a sole proprietor can maintain the skills to propery perfrom opinion audits. i believe anyon invoved in opinion auding sjhould have higher contiuining educational requirements.
875	I do not do audits or reviews and am not in a position to give an opinion.
876	I do not do audits, just tax returns, so not relevant to my practice.
877	I do not do financial statements and therefore have limited experience with the attest function.
878	I do not feel the attest experience requirement is necessary for one to receive their CPA license. I believe the audit work qualifications can be obtained by requiring so many hours each year in auditing CPE courses, similar to the A133 audit requirements. I would require anyone involved in auditing to take so many hours each year to retain their auditing qualifications.
879	I do not have any attest engagement
880	I do not have any attest requirements
881	I do not have any comments.

Licensed CPA – 20 + years – 2,575 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
882	I do not have any employees so this really doesn't effect me. I think it is good that there is an attest requirement but not sure how it is monitored.
883	I do not have any experience with the attest requirement.
884	I do not have any recent experience with it as I am a tax practitioner in private industry. I did do my audit hours and experience many years ago. / / Wow - this is the shortest survey I have ever seen. I am not sure that you have gathered sufficient information to tell you anything at all! I thought I had missed all the questions, but this appears to be the only one other than how many years I have been practicing and where.
885	I do not have enough understanding of the requirement. 500 hours of attest hours is simple enough but how this is done, how it is supervised and if there are other qualifications as to how and by whom this information is received and recorded. Is this in addition to all existing requirements or does it replace some?
886	I do not know exactly what "attest services" include; financial audits? financial reviews? compilations? forecasts? valuations? ????
887	I do not know how you expect these individuals to succeed in performing an audit or review without ever having done so. Even if you take a third party practice aid from start to finish you have completed forms but have you really performed an audit? Staff auditors get experience performing procedures, performing audit planning and developing judgment and get immediate feedback on their efforts. I believe we would be setting these individuals up for an unsuccessful peer review and possible ethics violations. You may be able to find individuals who can perform a competent audit without training but my experience of over 30 years of training and guiding through the CPA process tells me they would be the exception and not the rule.
888	I do not like the split license option...all licensee should be fully licensed or not.
889	I do not object to the current requirement.
890	I do not participate in any attest engagements and, therefore, I do not have any opinions on this subject,
891	I do not perform any attest functions
892	I do not perform any attest services
893	I do not perform any attestion work.
894	I do not perform attest engagements
895	I do not perform attest engagements.
896	I do not perform attest services as I have been involved in corporate tax preparation.
897	i do not perform attest services at this time
898	I do not perform attest services in my CPA practice, but I did, of course, fulfill the / attest experience requirement when I was applying for my CPA license many years ago. Because of that experience I know what audits and reviews actually are. This knowledge has been beneficial when coordinating audits and reviews (by other CPAs) for my tax and consulting clients. If you are asking whether this requirement should be continued I say yes.
899	I do not perform attest services.
900	I do not perform review or audit engagements and therefore cannot provide feedback on the attest experience requirement.

Licensed CPA – 20 + years – 2,575 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
901	I do not perform the attest function, as I am a tax practitioner, but I believe the requirements imposed are necessary to keep financial reporting standards high.
902	I do not practice or hold myself out as a CPA since I do not have the number of hours of continuing education required to practice. I am an inactive CPA. / / I believe the attest experience requirement is an appropriate means of policing practitioners.
903	I do not prepare any documents requring attest experience requirement. I prepare tax returns exclusively in my practice.
904	I do not prepare financial statements in my practice.
905	I do not provide attest services.
906	I do not provide attest services.
907	I do not recall the # of hours previously required. The 500 hours seems light, and can easily be doubled if the applicant works for a firm that does audits on a regular basis. / / I recommend 1000 hours minimum, if that amount is not in excess of the current requirement.
908	I do not see any particular need to change the existing but have not been involved in attestations for an extended period of time.
909	I do not sign off on financial statements, as I am in private industry. When I renew my CPA License, I am required to complete the attest form. Why do I need to fill out a form to mark it NA, rather than only required to be completed if certifying financial statements.
910	I do not think that this requirement is relevant to the modern use of the CPA designation. Those who are in public practice have sufficient education and other practice oversight to protect the public interest.
911	I do not think the requirements should be reduced. The experience requrement is adequate for licensure.
912	I do not think there should be an attest experience requirement unless the candidate is going to be signing financial statements. We have a shortage of qualified people in our profession, and this requirement deters people from becoming CPAs if they are just going to work in industry and/or as tax professionals.
913	I do not understand wha tyou are asking for
914	I do tax work.
915	I don not do attest function but it is good background to have
916	I don't believe it needs to be a requirement. Experience in public accounting overall should suffice.
917	I don't believe my participation in this study is appropriate inasmuch as my license has been inactive for many years.
918	I don't believe that the 500 hours is long enough.
919	I don't do audits.
920	I don't feel small accounting firms that prepare 5 or less compilations should be required to have a peer review. It is not economical and sends clients elsewhere to pay higher fees.
921	I don't have any comments regarding this.
922	I don't have any comments since I'm licensed as inactive
923	I don't have any comments, since I don't perform attest work.

Licensed CPA – 20 + years – 2,575 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
924	I don't have any issues with the current attest experience requirement. If anything, it should be strengthened as regulatory auditors are currently the rage and not CPAs.
925	I don't have sufficient experience in this area to give a meaningful answer
926	I don't know anything about it. I prepare tax returns.
927	I don't know how a cpa can be ready with only 500 hours.
928	I don't know what the current requirements are. But I seriously think experience is required for attestation. At least 1000 hours.
929	I don't like it. I think there is too much government control. It's not necessary and it's a waste of money.
930	I don't need attest experience because I don't do that kind of work, but I wanted to say that I think the requirements are getting more and more ridiculous. Having to complete the CPE hours part in one year and part in the next is not necessary. In fact, requiring CPEs isn't necessary! Professionals will get the training they need to do their jobs! And now finger printing? Really? It's too much. It's accounting.
931	I don't perform audits nor attest functions in my practice now (just tax), however I just completed 4 hours of Ethics and the CPE course thoroughly covered the attest functions. I found the course work refreshed my skills and knowledge in that field and didn't mind the requirement at all.
932	I don't see any reason to lower the requirement. Despite the fact that I have spent my whole career specializing in tax, I think it was important I had the audit experience to earn my license. I did not feel competent enough to actually issue financial statements on my own with that level of audit experience, but I was able to take continuing education classes to give me enough confidence to issue compilations when my clients required them.
933	I don't see how eliminating the attest experience requirement as part of becoming eligible in California to practice as a Certified Public Accountants aids or protects the public from certain CPAs from holding themselves out as fully capable of performing these services. Over the last 25 years, the expertise of CPAs in the context of their various "accreditations" provided by many different issuers has only been clouded and confused - at least, in my opinion, in the view of a public citizen who may have a need for a CPA. How is the public supposed to know what's going on with this profession?
934	I don't see the need for a mandatory 500 audit hours for all applicants. I am reaching retirement age and have not been involved with an audit since early in my career. / / Many sharp, young people have difficulty finding employment that would provide the attest experience; it's difficult to hire young people if you cannot provide attest hours. The attest experience requirement has always worked to the benefit of the large auditing firms, resulting in an endless supply of overworked and underpaid applicants.
935	I don't support changing the attest experience requirement. Don't devalue the importance of the CPA designation. The experience gained from the current requirement is valuable to the CPA and gives an individual exposure to various aspects of the financial statement
936	I don't think it should be necessary for those who plan to work in Tax Planning and preparation. / However it does give a broader base of experience to all licensees and gives them more options for areas of practice.

Licensed CPA – 20 + years – 2,575 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
937	I don't think some of the requirements that necessitate greater audit experience (e.g., planning, assessing risk, financial statement reporting) are given enough rigor by prospective CPAs in non-audit specialties. Such folks often barely meet the criteria by being assigned to benefits plans or small nonprofit organization audits, which don't really yield the kind of exposure I believe the requirement is designed to provide.
938	I don't understand it. I am a licensee in "inactive" status.
939	I earned my CPA certificate in another state but did not practice public accounting long enough to gain automatic reciprocity. I went through 3 separate hearings to have my experience (workpapers, attestations from prior supervisors, etc.) reviewed before being granted reciprocity. It was frustrating but understandable given that many individuals from foreign countries were being granted the CPA status but then learning later they were not actually proficient in GAAP, etc. I understood the purpose was to ensure I knew how to conduct an audit of a mom and pop business from start to finish - something that still should be ensured;
940	I enjoyed my time fulfilling the attest experience requirement. I did not feel it was a burden but rather good experience which I have used throughout my CPA career. I used my attest experience requirement knowledge to discover fraud at one of my clients when I was a senior accountant. Later I was an auditing partner/shareholder at a regional CPA firm for many years & am now on my own. Although I not do audits & the bulk of my practice is the preparation of tax returns the attest experience requirement continues to help me in my daily work.
941	I entered public accounting directly out of college, worked as an auditor for six years, and have spent the last 32 years in private industry. I have kept my CPA license active in my entire career, including completing all continuing education requirements. I think an attest experience requirement is vital. Other states just allow education plus exam performance and consider this sufficient. I do not, and I think any weakening of the attest requirement damages the professionalism of the CPA license. I would even want to see it strengthened, as too many tax CPAs have been signed off on minimal experience in the audit field. This is an ethical issue, and I am not sure the best way to accomplish this. But I strongly oppose any weakening of the attest experience requirement. Thank you.
942	I every CPA should have at least 500 hours of experience if not more.
943	i fail to see the benefit overall to that process. enough other "regulatory" compliance is already in place. at some point, society needs to stop punishing professionals for being in business.
944	I fear without the experience requirement it is an invitation for individuals to take on engagements providing attestation services for which they are not prepared. I view this type of work as amongst the most serious and professional services that a CPA can perform yet even with that we still have individuals willing to sign their name as the CPA to a product that they know is false and misleading. I believe that if the standards were loosened that we would yet have more individuals willing to risk their license and perhaps criminal charges for performing work that they are unqualified to perform.Having limitations to protect the public and the profession is a wise decision is it will likely be the case when an individual is confronted with having performed one bad others you will no doubt find that there is tremendous number more bad audits behind that. The damage that this will do to CPA's and the public eye sees unmeasurable

Licensed CPA – 20 + years – 2,575 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
945	I feel all CPAs should have to complete attest experience (and 500 hrs may not be enough). This provides them with a better understanding of financial records whether they later perform any type of review or not. The general public "assumes" that a CPA is knowledgeable in all areas--tax, financial planning & audits. Attest experience (even 500 hrs) doesn't provide you with all the experience you need, but may help "trigger" something relating to an issue that one would research further in whatever future job one has.
946	I feel applicants should have a good basic knowledge of accounting theory and a complete understanding of how an accounting system works.
947	I feel bring back the attest experience requirement as the only path to a persons CPA License is good fro the individual and also good for the profession as a whole.
948	I feel it is a good idea.
949	I feel it is a valuable part of earning your CPA license and should be maintained.
950	I feel it is currently adequate. /
951	I FEEL IT IS IMPORTANT THAT THE 500 HOURS OF ATTEST EXPERIENCE REQUIREMENT TO SIGN REPORTS BE RETAINED.
952	I feel it is important. The requirement for attest experience is the only thing that sets us apart from enrolled agents, etc. It is valuable experience that each CPA should have.
953	I feel it is valid as it gives a CPA candidate a varied view of the practice. It should be retained.
954	I feel it is valuable but as CPAs our role as advisers to our clients is greatly increasing. I feel the attest experience is valuable in setting the standards high for the CPA certificate and ensure the competency in accounting skills.
955	I feel it is very important for a CPA candidate to have experience in the preparation of financial statements. Many small firms like ours do not do audits and very few if any reviews. Having said that, I feel that the current experience requirement is about right
956	I feel it was implemented to give the public a perception that the "profession" is attempting to deal with the failure (lack of education and ethics) of a few. Once again the majority of competent CPA's are paying for the mistakes of a few of our peers. When are we going to wake up and make people accountable for their actions? Instead, we create more bureaucracy. What a system. Sorry ...
957	I feel it's imperative to require real-world experience for a potential candidate. This provides both insight and understanding.
958	I feel some attest experience is required. When I started my career in public accounting I was asked to foot the general ledger of a large department store chain. I had no clue what a general ledger looked like and I was shocked when I saw it. / / The attest exerience is invaluable in my opinion.
959	I feel strongly that the attest requirement gives high-value to the CPA license by training the licensee with a point of view not obtained through other means (such as working in an accounting/finance department of an organization or by preparing tax returns, or working on consulting projects). / / I have worked in all aspects of service both in and outside of public accounting, and time after time, it is the experience I have from attest training that clients rely on for my expertise.
960	I feel strongly that when I originally qualified for my CPA license we had a 2,000 hour requirement and the attest requirement was very strong with the requirement that we had

Licensed CPA – 20 + years – 2,575 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
	preformed certain functions at a high level. Today I don't feel the hours required are high enough nor are the attest requirements strong enough to promote the accounting profession in the same light as was done in the past 30 or 40 years. I believe the requirements have been dumbed down to a large degree and 500 hours is certainly not sufficient time to be able to learn the unique requirements for licensure. The lower hours are not helping the profession in maintaining the highest standards.
961	I feel strongly to keep the attest experience requirement. Eliminating or reducing this requirement will weaken the consumer and public perception and confidence of those that will receive/and or have received the Certification. I would highly recommend that the Board not lower the standard..
962	I feel that 500 hours are an appropriate amount of time for a licensee to get experience in auditing and review work.
963	I feel that a change now is going to create a subset of "CPA Lites". The current standards make it easier to become a CPA because in the smaller markets like [redacted] there are not many opportunities to get the audit experience. Our firm does do some business audits. However, it may take 3 - 4 years to accumulate the hours needed to achieve that certification. Meanwhile, an accountant can still be a CPA and then when the audit hours are accumulated can upgrade their certification. However, many CPA's do no attest work...how do you accommodate them in a field that is suffering severe staffing constraints?
964	I feel that a key aspect of a CPA is performing attest services so I feel the experience requirement is necessary. Removing it would make the CPA just evidence of knowledge of accounting which I feel there are other ways to demonstrate such as a Masters or other types of professional designations.
965	I feel that by being required to complete the hours currently required I was more qualified to do my job than other CPA's in other states that do not have this requirement. I was better prepared, more confident and the license meant more to me.
966	I feel that it should be required for any CPA who is going to sign financial statements. For those that are not going into this path, I am not sure that it has value.
967	I feel that the 500 hour requirement for attest experience is the appropriate amount of hours.
968	I feel that the 500 hour requirement is an invaluable tool in helping CPA's become more proficient in all aspects of the profession. I have not personally done any attest work in more than 20 years, but it built the foundation to better analyze my tax clients financials.
969	I feel that the attest experience is a necessary part of becomming a CPA. It teaches how to apply what we have learned, excercise professional judgement, and assures a basic level of competence so that a CPA will have a minimum amount of knowlege as to the scope and procedures required to issue financial statements. The things that separate CPA's from other practitioners are the professional practice standards, commom body of knowlege, and the ability to sign financial statements. Almost any one can prepare a tax return, only a CPA can issue financial statements.
970	I feel that the attest experience is a necessity
971	I feel that the attest experience is what best demonstrates that the candidate has had the relevant experience. Working in industry or non-audit public accounting experience does not help the candidate truly understand the role of the CPA.

Licensed CPA – 20 + years – 2,575 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
972	I feel that the attest experience requirement is a critical part of being a CPA. Even though many CPAs do not continue to work in the attest area for their career (including myself), the understanding and experience gained in being an auditor is invaluable. It is critically important that a CPA be seen as independent from their client. While the CPA should also be the client's advocate, the CPA must always "do the right thing". The experience gained in the attest function teaches the new person some of that as the auditor must be independent. 500 hours is actually a bare minimum in my mind. I would suggest some additional testing related to the independence requirements as part of this too.
973	I feel that the attest experience requirement is essential regardless of whether the end-use of the license is primarily taxation, accounting and/or consulting. In no other way can a CPA candidate obtain the entity-level understanding of the financial footings of business. Although my work is now more than fifty percent taxation, my years in the audit division have provided valuable insight that I use daily. This experience, like no other, sets CPAs apart. Please don't water down our profession.
974	I feel that the attest experience requirement is obsolete. CPA's perform a variety of functions and are skilled in areas that do not require attest experience. Very few CPAs in public practice engage in assignments requiring attest experience and I believe that those who want to enter that area of practice would be professional and gain the necessary experience to make them competent to perform such assignments.
975	I feel that the attest experience requirement is of vital importance to obtaining a license. The analytical experience is of vital importance for any canidate. It not only assures competence in the attest function but also flows over to non attest functions frequently encountered by licensee's. To do away with this requirement or lessen the amount of required hours would hurt the profession and cheapen the status of all license holders.
976	I feel that the attest experience requirement is vital to maintaining the quality and significance of the CPA profession and its designation.
977	I feel that the attest experience requirement should be required for licensure for ALL CPAs. Attest experience provides a great background for CPAs and is one of the few things that differentiates CPAs from other tax only or bookkeeping certifications. Although I am a tax practitioner today, I feel that I am much better able to do my job because of my experience many years ago performing attest services.
978	I feel that the attest experience requirement should require field audit work within a CPA firm. The current rules allow applicants who have no attest experience in a CPA firm to be certified, which could lead to inexperienced future CPAs in a firm who can't manage an audit. / / While the number of candidates who successful complete their certification and then go to work in a CPA firm is rather small (I suspect most want the CPA certificate to apply for higher level jobs in industry) it concerns me that quality of audit work could suffer. / / Thank you.
979	I feel that the attest experience requirements are sufficient as is.
980	I feel that the current requirements are excessive, for those in practice for a long time who really seek an update.
981	I feel that the experience requirement should be one (1) year attest and one (1) year tax and/or financial/retirenebt planning; this would give the candidate insight into the various options available.

Licensed CPA – 20 + years – 2,575 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
982	I feel that the requirement has been softened more than necessary in the last few years. Our firm follows the new attest quidelines, but we still require applicants to exhibit skills in planning and managing an audit more along the lines of the older rules.
983	I feel that the requirement of 500 attest hours needs to be maintained to ensure qualified candidates. The value of experience should not be minimized.
984	I feel that there always needs to be practical experience - on the job training - for each CPA candidate. there is only so much that can be learned in the classroom. Actual attest work is the only way to really understand the process.
985	I feel that this is a critical component of the CPA responsibility. Although I do not do any attestation currently, I believe the 500 hours requirement is valid and critical to maintaining the high reputation of CPAs in general.
986	I feel the attest experience should be lowered or at a minimum include work performed on review engagements. too many small firms just do not have audit clients.
987	I feel the 500 hour requirement should continue as is to ensure adequate experience is received to serve as a CPA.
988	I feel the attest experience requirement is an invaluable part of a CPA's experience. It is an experience that no other profession has and thus sets a CPA apart from anyone else. I feel valuable skills are learned during the attest experience which carry over to other aspects of a CPA's career should they decide to concentrate in nonattest services.
989	I feel the attest experience requirement is beneficial to the profession. The 500 hour requirement is too low to obtain the experience necessary to meet the other requirements. Most accountants with so little experience are not qualified to plan an audit in today's business environment because of the complexity. They are also usually not qualified to plan an audit with only two years of experience.
990	I feel the attest experience requirement is essential in maintaining a high level of quality in the attest area. I am in agreement with the requirement.
991	I feel the attest experience requirement is extremely important so that all CPAs have field experience prior to being licensed to practice before the public. Book knowledge is not the same as true experience of dealing with actual documents and document requests as well as reviewing the documentation of the client.
992	I feel the attest experience requirement should be reinstated. It provides individuals with valuable experience and skills which last throughout one's career.
993	I feel the attest requirement of 500 hours is proper
994	I feel the attest requirement should not apply to small practices who do not perform attest engagements. My office does not prepare reviews or audits and I am having a hard time / finding staff who need attest experience to qualify under existing rules. There are current / graduates I have not been able to employ due to existing rules.
995	I feel the required hours should be 2000 hours.
996	I feel the requirement is absolutely necessary, and probably stricter.
997	I feel the standard is way over the top for sole practices and small partnerships that are doing compilations without disclosures, basically for tax returns. We are held to the same standards as firms doing reviews and audits.. I feel they are fine and required for firms doing reviews and

Licensed CPA – 20 + years – 2,575 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
	audits to require 24 hours of A&A. If I prepare one financial statement, a compilation without disclosures I / am required to take 24 hours of A&A and need to pay for a peer review .
998	I feel this requirement is proper.
999	I feel very strongly that the attest experience requirement is foundational to the CPA license. The knowledge I received from working and planning audits gave understanding to the practice of accounting that would have taken years (if ever) to accumulate in a technical accounting position. With the complexity of business today, the attest experience is even more important.
1000	I feel working for a CPA firm in any capacity for a year or two should fill the requirement. / I don't think only audit time or attest experience should be required. /
1001	I find the attest requirements fair to be benefit of the public
1002	I find it burdensome that it has to be split up between the two years. Allowing all of the CE to be completed whenever in the two year term provides the opportunity to set aside two full weeks at one time to make a really in depth study of an aspect of my practice that can really make a difference. The current setup encourages just collecting easy hours to satisfy the requirement.
1003	I find many smaller CPA firms no longer provide their employees the opportunity to gain attest experience. At the same time I believe it was a valuable learning experience for me.
1004	I find no problem with the current requirements
1005	I find that the attest experience is time consuming and costly. When I speak with my fellow CPAs they tell me that it has turned into a "got ya" experience rather than something that improves the quality of professional work that is consumed by the general public..
1006	I find the attest experience requirement gave me a basis for understanding that I do not see my 'education only' CPA colleagues often have. The documentation skills learned during the process of obtaining the needed experience are extremely valuable to me. I think removing the attest experience requirement would 'dumb down' the value of the CA CPA license I hold.
1007	I find the requirement repeats too rapidly. / / Further, the initial application-survey form is too extensive for the smaller practitioner, it tries to capture all practitioners as serving public enterprises. In the interest of efficiency there should be at least two forms--one for practitioners serving public enterprises and one not so serving. / / The fees for the review system are too high for the smaller practitioner who may be well serving a limited number of clients with attest services. The larger practitioners and public-enterprise-serving practitioners should bear the overwhelming bulk of the system's expense since that is where the overall economic and professional issues are concentrated. / / There should not be a peer review membership fee for years in which there is no peer review.
1008	I firmlty believe that the experinece requirement is most valuable to the licensee as well as the clients or employer of the licensee. Although the 40 hours per year equivalent is much more onerous than that which attorneys must take, it is still a valuable exercise. / / I do believe that you have gone overboard on the hours committed to the ethics requirement, the Regulatory Review and the fraud review. I further believe the fingerprinting requirement was absurd. A ridiculous amount of my time was wasted because your system can not utilize the same rules to accomodate a California resident who happens to work in an adjacent state.([redacted]). My firm mailing address in [redacted] would not allow me to be treated the same as California resident / employed in California. / /

Licensed CPA – 20 + years – 2,575 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
1009	I firmly believe that the experience requirement is essential to our profession in developing qualified auditors. Study time in a classroom environment alone is insufficient to meet the demands of understanding various accounting systems as well as a skeptical attitude in auditing client transactions. I developed this experience as an auditor of borrowers for a major bank in the early 70's and then with a national CPA firm at which i became an audit partner. The experience I gained has been extremely valuable in developing my approach to audits and serving clients in general. Please retain the experience requirement and do not water it down to the point it that the profession loses the benefits of properly trained auditors.
1010	I firmly believe that the experience requirement should be maintained--and not relaxed.
1011	I found it an important requirement to become licensed. It was part of a well rounded education and experience. Although my practice is concentrated in tax, I still keep up with the 24 hour requirement.
1012	I found my own attest experience valuable and think is a valid requirement for the privilege of authority to sign off on audited, reviewed or other financial statements.
1013	I found the 500 hour requirements detrimental to one of my valuable employees. He passed the CPA exam, but because he worked in private industry at the time, he was unable to attain the hours requirement, until he left my company. / /
1014	I found the attest experience essential to learning the skills necessary to performing attest work. Academic work alone is not sufficient to mastering these skills.
1015	I found the attest experience requirement to be biased against older candidates. Public accounting is a second career for me and I was [redacted] when I entered the profession. The larger national and regional firms that would have provided significant attest engagements found my age to be a barrier to hiring me (they were concerned that I would have trouble taking direction from somebody younger). As a result, I was hired by a very small CPA firm. My Form E was audited and the conclusion was that the companies represented by my audits and reviews were too small to have provided appropriate experience. I had to start over again with another firm. They delay cost me professional opportunity and compensation, impacting my entire career.
1016	I fulfilled the attest experience requirement but have not had subsequent experience. My role as a CPA has been as a tax professional and mostly as management of accounting for a private company. I would expect attest experience to be relevant to those CPAs who will practice as an auditor. All CPAs should be aware of the additional requirement to attest.
1017	I fulfilled the attest requirement solely to obtain my license. I haven't done any such work in more than 20 years.
1018	I got my certificate in 1976 and required two years experience in auditing. It must be really difficult for new licensees to get experience because a lot of us are backing off from preparing financial statements at all.
1019	I graduated from college with a B.S. degree in accounting. My degree included one or two courses in auditing. College courses alone do not provide adequate experience or training to enable a newly licensed practitioner the knowledge to perform or sign attest engagements without supervision and guidance. The practical experience I gained during my employment with a CPA firm after college was far more relevant and educational than the college auditing courses - which only served as a foundation for auditing engagements. / / If a CPA practitioner chose to never perform attest engagements, then the attest experience requirement may seem

Licensed CPA – 20 + years – 2,575 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
	unnecessary. However, as a CPA with an understanding of the attest engagement and its role in the financial world, I believe the experience requirement is still essential as it provides a CPA with a good working knowledge of accounting controls, management consulting, and adequate documentation skills -- all very good skills for a CPA practiotioner to have and apply in their everyday work.
1020	I graduated with a Masters in tax, so the attest experience requirement was difficult for me to meet since the firm that I worked for had me almost exclusively in the tax department.
1021	I had a CPA practice since [redacted]. I also have OR HAD .. 29 different businesses AT the same time, / Those businesses range from banking, savings and loans, technology companies, construction, estate development, RENTS, also introduce a list of International Manufacturing plants in [redacted], and more. / College is a great, but most college professors are not a business people and cannot teach business, can teach concerts in generalities. CPA must understand related problems and real life situations to analyze the immediate. The CPA does not understand their businesses which we are reviewing prepare financial statement can not sign off on that statement because each business industries have different needs practices in applications for that business. / We due to public a great disservice when the CPA does not have detailed business knowledge of industry which you currently need your statement four and therefore may mislead a BANKER, INVESTOR, which may be relying on statement. College cannot teach you this. / If you like to know more, please call me [redacted].
1022	I had a hard time getting the experience necessary to be licensed because many smaller firms do not offer sufficient audit services. The audit experience was beneficial but it might be time to consider distinguishing different types of CPAs according to what work they are likely to be doing in their futures.
1023	I had an attest experience requirement when I got my CPA. It helps me be a more complete CPA although I do not provide attest services.
1024	I had an attest requirement when I became a CPA. It helped me understand the facts behind the numbers. Peer review has eliminated the attest function for many CPAs. For those that have no plans to perform audit and review services, it would be useful, but not a necessity.
1025	I had excess ours to meet the licensing requirement, but did not have the correct hours for regulations. I had to take another class to meet the requirement. This was my fault and the CBA worked with me to complete the course, which I did immediately. Experience has always been good.
1026	I had my cpa license since [redacted], 1981.
1027	I had no problem as I am not in public practice, I work for the state.
1028	I had to go to the police department twice to get the finger prints accepted and each time it took an hour. Definitely not the best use of my time.
1029	I had to have 1,000 hours of attest experience at a CPA firm before I could get my license. I think this is more appropriate than the 500 hours.
1030	I had to meet the attest experience requirements when I became a CPA. I earned my attest experience requirements while employed by [redacted], now part of [redacted]. It was rather rigorous but rewarding.

Licensed CPA – 20 + years – 2,575 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
1031	I hated doing it BUT after a number of years in practice, it is essential. The requirement should be maintained.
1032	I have a client who works at a very large organization. He is not a CPA, but understands the difference. He says that if he needs some serious accounting or analysis work, he calls upon someone with attest experience. He says the "CPA-lite" accountants just don't have the knowledge or muscle to handle the tough jobs.
1033	I have a license that is in inactive status but the form nonetheless seemed to require information about my last peer review, which of course was irrelevant to me as an inactive licensee. As a result, I wasn't sure how to complete the form.
1034	I have a Masters Degree in Taxation and have not signed even a Compilation statement in 25 yrs (if ever), but still understand how much knowledge is involved in order to be able to follow GAAP's.
1035	I have a small CPA firm and have practiced for over 30 years. / I do not do audits, reviews or compilations with footnotes. I have a tax practice but do a few compilations, without footnotes. / I think there should be continuing education for CPA's like me that does not require 24 hours of accounting that does not apply to me. It's a real waste of my time since I will not use the education. / / I do believe that the 2 years internship is appropriate /
1036	I have always been a tax person, except for time with the [redacted] and a qualifying senior role in the 70s. I believe there should be a tax designation that requires tax experience, but not necessarily audit experience as other than tax accrual reviews, I have done no further attestation in any of the states I'm licensed ([redacted])
1037	I have an active license but I am not currently providing attest services. Although I didn't agree with this practice I did recently sign off on a licensee form under pathway 2 so that person could become a "CPA" without experience in public accounting or attest services. This pathway is confusing to me and seems to allow the CPA designation without appropriate experience. I have a hard time accepting that someone can call themselves a CPA if they have a G license. I think it would make more sense to call them a licensed accountant or something like that, but NOT a CPA. They are simply not certified public accountants.
1038	I have an inactive CPA license.
1039	I have been a licensed in California for about 40 years but have not done auditing or supervised auditing for over 20 years. So really have no comments at this time.
1040	I have been an Inactive CPA for a number of years and, therefore, do not feel qualified to comment on the attest experience requirement.
1041	I have been approached on a number of occasions by accountants in industry to sign off on their attest experience. Of course I refused because the attest experience requirement is different coming from an independent examination point of view. The professional skepticism and critique that is necessary, as well as the analytics and risk evaluation, cannot be done within the organization...even in an internal audit situation. The CPA is still a valued mark, and the path to get there should include the attest experience. Two thousand hours, if that is still the standard, seems about right.
1042	I have been held inactive status for the past 15 years, so I haven't really followed the requirements

Licensed CPA – 20 + years – 2,575 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
1043	I have been in inactive status for [redacted] years. In other words, I have not had to deal with this issue and can only give a common sense answer.
1044	I have been in Public Accounting my whole career
1045	I have been inactive for 10 years and have not participated with the attest requirement
1046	I have been inactive licensee for many years and now retired with inactive license. I do not have any comments regarding the attest experience requirement.
1047	I have been on inactive status for many years so I have no recent experience. / Remembering back to starting out, I think actual experience is extremely important before receiving a license. Book learning and passing a test doesn't fully prepare you. An approximate 2-year or 500 hours requirement seems reasonable.
1048	I have been on inactive status since starting a family, and being a caregiver for parents, and now husband. At this time, I am too far removed to comment meaningfully on this area.
1049	I have been retired for 6 years but have always felt that the experience requirement should be at least 750 hours.
1050	I have been working in the private sector for the last 25 years so my experience with the attest requirements are limited to what I hear our younger staff members discuss.
1051	I have CPA by my name because, over 20 years ago, I went through rigourous training with real hours in audit and reviews. Audit and reviews are not specialties , this is necessary work to understand how business works, how accounting works and is necessary for real life understanding to be able to be called a "Certified Public Accountant". Thank you very much for minimizing what I have achieved by considering to give a less qualified individual the same three letters at the end of his/her name. As a consumer I would have the impression that anyone with the CPA designation is equal. Protecting the public? Are you kidding me?
1052	I have felt that the profession has changed greatly since I entered it in the early 1970's. Many would- be CPA's had no desire or interest to work in the attest area of the profession and before the tax only pathway became available, all applicants had no choice but to try and find opportunities to gain attest experience, sometimes having to leave firms, especially smaller ones, in order to gain such experience. It's outdated not to have opportunity to be certified without attest experience.
1053	I have found it very helpful in my tax work, especially with IRS audits and preparing tax returns with incomplete information. In my two years as an auditor, I discovered two incidents of fraud: accounts receivable and moving inventory. / In a later year, as a per diem CPA for another CPA firm, I encountered a third fraud issue, with client accounts receivable.
1054	I have found that CPAs WITHOUT the attest experience requirement do not have the knowledge of the responsibility that a CPA has to the general public. Nor, do they truly understand what it means to sign an audit report. / The general public may look at all CPAs as the same, which is far from correct. / The change many years ago, to allow additional education to take the place of actual experience, has gone unnoticed by the general public. / It would be extremely helpful to bring back the attest experience requirement for all newly licensed CPAs .
1055	I have found that the 500 hour requirement may not be truly adequate in the Big 4 environment. Having worked in both the Big 8 days and as a partner in a small local firm I find that large firm certified candidates are not truly qualified for attest certification.

Licensed CPA – 20 + years – 2,575 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
1056	I have found the attest training and experience I had at [redacted] to be very important to my competence and abilities in the field, and with my subsequent career. This is despite the fact that I never needed to use the attest function after I left that company. I think that its value lay in the fact that I had to learn so much for such a variety of different types of businesses. It provided the structure for a more rigorous training. I have worked with accountants who have not had this training, and it is very apparent. If I were hiring, I would not likely hire an accountant who had not fulfilled the attest experience requirement because they would not have the same depth of knowledge as one who had. I would hate to lose the requirement, because it just waters down the skills of those who call themselves CPAs. Without skills like this one, people hiring will rightly ask, why should I bother hiring a licensed CPA when I can get a non-CPA accountant for less money, and the CPA doesn't seem to have many extra skills. I would hate to lose those skills in the workforce. They are quite valuable.
1057	I have found the two year experience requirement invaluable in my accounting carrier.
1058	I have had a license for over 20 years. However, I have been inactive during that entire period of time.
1059	I have had an INACTIVE CPA license for since (I'm guessing here) maybe the mid '80s. I, therefore, have no comments. I left public accounting in 1967.
1060	I have had not attest responsibility since 1994. The CPE requirements were adequate at that time .
1061	I have long thought that having non-attest CPA's has created a tiered class system, with no transparency to the general public. Beyond our profession, people do not realize the difference in licenses. This should either be made transparent by a designation CPA -a and CPA-b, or be eliminated altogether.
1062	I have never considered the 500 hours to be the correct benchmark. I believe the experience you receive at different size firms is significantly different and I believe the Board needs to consider what they really want to accomplish with the experience requirement.
1063	I have never issued an opinion having worked most of my time as a consultant or in corporate positions. But I do think the experience requirement is necessary and separates California from other states that do not require it. I've met a lot of smart people along the way that I'm sure that could pass the exam but lack the professional experience component that takes it from the theoretical to the practical.
1064	I have no comment
1065	I have no comment now, due to having "inactive" CPA status for the last 12 years
1066	I have no comments - I am responding because I received a request to do so. I have been on INACTIVE status for a very long time and thus do not have a point of view on the issue under review.
1067	I have no comments at this time.
1068	I have no comments at this time. Thank you !
1069	I have no comments on it.
1070	I have no comments. My most recent experience (last 25 years) has been in the taxation field and not in attest functions.
1071	I have no current experience with the attest experience requirement(s).

Licensed CPA – 20 + years – 2,575 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
1072	I have no experience or opinion on the matter I haven't issued any audit reports in the past 25 years / I am basically retired, doing a few tax returns a year
1073	I have no experience with his requirement as my license has been inactive since October [redacted].
1074	I have no experience with it, as I used my CPA experience as part of practicing law with a tax focus on trusts and estates.
1075	I have no experience with the Attest experience requirement
1076	I have no idea if 500 hours is the correct amount of experience.
1077	I have no immediate experience with the attest experience requirement.
1078	I have no issues with it.
1079	I have no opinion
1080	I have no problem with respect to the current attest experience requirement except I do not believe that teaching accounting should be equivalent to one year of attest experience. I am a university professor who has been teaching for [redacted] years and have been a licensee for the same period of time. / -
1081	I have no problem with the attest requirements as it currently stands.
1082	I have no reason to believe they are not adequate.
1083	I have no special intelligent comment or insight. I believe that learning to work and apply a craft under the tutelage of those who know and understand it is required.
1084	I have none
1085	I have not been associated with this for many years. I am not qualified to provide any comments
1086	I have not been involved in attest type work since 1990. I don't believe that I am in a position to comment on this requirement.
1087	I have not done attest related work in over 10 years.
1088	I have not experienced any situations where the attest experience requirement has been an issue
1089	I have not found the requirements onerous and generally enjoy classes that deal with the attest requirement. However, I am no longer doing financial statements or any attest work other than that required for doing tax returns. This has been true since 2012 when I began just doing taxes.
1090	I have not had recent experience related to this requirement.
1091	I have not hired a professional employee and have not had any experience with the attest procedure since I received my license [redacted] years ago.
1092	I have not involved attest experience since 2000.
1093	I have not participated in any recent attest of experience so do not have any relevant comments.
1094	I have not participated in audit work for a number of years but the attest experience requirement seems adequate even in the current audit environment.
1095	I have not performed an audit for many years. I am not current on this subject. I could not express an informed opinion.
1096	I have not performed an Audit since receiving my License in [redacted]. I have performed bookkeeping, account and primarily income tax preparation ever since. I realize the ability to

Licensed CPA – 20 + years – 2,575 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
	perform an independent audit is what sets us apart but I'm not sure the extensive Audit experience is really relevant to licensing. Perhaps that should be lessened. I did not live near any major cities and most audits were performed by large firms outside the area. It was very hard to find firms in the area which even performed audits in order to acquire the necessary hours back then and even harder today.
1097	I have not performed any attestation services since completing my experience requirements other than the preparation of tax accruals for footnote purposes. While I believe the attest experience is necessary for a large portion of the people licensed as CPA's I do not believe that it alone prepares anyone to be a CPA. I believe that requires an understanding of financial statements as well is income taxes and general business and finance principals.
1098	I have not practiced any attest function for over 20 years since I only do taxes, so don't really have any comments.
1099	I have not practiced as a CPA for over 30 years. I work in local government. However, I feel that my early experience working with a large audit firm provided me with an excellent grounding which has been beneficial for my entire career. I do not recommend that you remove this requirement.
1100	I have not prepared any financial statements nor provided attestation services for over 20 years.
1101	I have not provided attest services for three years and have not qualified a CPA applicant for at least 25 years. Given this I cannot comment on the current attest experience requirement /
1102	I have obtained my CPA certification in [redacted] after passing difficult test and after meeting 500 hours of qualifying audit hours experience requirement. / / I have been working for the Federal Government as an auditor (particularly in Fraud cases) for last 29 years and have been maintained active CPA license until few years ago, now maintaining inactive license and retired from the Government. / I am somewhat outdated to make any valuable comment on test and qualifying requirement issue, however, I would like to emphasize in one area of ethics. / While working as a tax auditor for the tax returns prepared by CPAs, I learned that so many CPAs are knowingly participate in fraud by assisting taxpayers to pay less taxes. / / I believe CPAs should be most trustworthy and ethical professionals. There should be stricter enforcement and higher penalty assessment for CPAs who knowingly participated in fraud, or aided their client for frivolous claims, and their negligence. There are lot of CPAs claims they did not know client's book was fraudulent or there were communication error.
1103	I have renewed my license as "inactive": for more than 20 years. You should ask someone with more current experience - I am not sure why I was asked to participate in your survey since my knowledge on the attestation experience is quite dated.
1104	I have reservations about the requirement and have felt for many decades that it should be eliminated. Users of financial statements and related clients need to take more responsibility on who they engage to compile, review, and/or audit financial statements. Peer review/similar practice monitoring should have even more emphasis. 500 hours is not a bright line which means the licensee has the right level of competency/experience. Also, many firms do not comply with substance/intent of requirement. Even though Form E entries are subject to review process, believe there is too much slippage there.

Licensed CPA – 20 + years – 2,575 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
1105	I have served as a CPA for 40 years, both in [redacted]. I have done many audits, advised in financial matters and have been an instructor in the [redacted] and also have led many accounting training sessions.
1106	I have signed off on number of CPA applicants for our firm, likely over 50 in the last 20 years. Although the rule is 500 hours, we like our accountants to have well over 2,000 hours of attest work. Even at that level, with two years in public accounting, although it is appropriate to optain a license, the candidate is not qualifed to sign an attest report.
1107	I have spent most of my career in industry, so have not used my attest experience very much. I do work for a company that has audited financials, and I am the primary person responsible for my company's financials. I have found the attest experience very useful in working with my auditors, and they definitely appreciate the fact that I am a CPA.
1108	I have spoken to another CPA colleague in my same office, and we agree that the less stringent experience requirement for a non-attestation or G type CPA license can be confusing to the public as they might not know the difference and expect the same services and qualifications as a attestation or A type CPA.
1109	I have stopped performing attest functions for my clients. I have to spend too much time keeping current on tax compliance issues. I have formed a relationship with a local CPA firm to perform any attest reports that my clients require.
1110	I have to wonder how relevant it is these days. When I got licensed, far more audits were done than at present. Also, back then, I did financial accounting, a little bit of auditing, and income tax work. Now, the specialties have diverged. You can't be up to speed as a financial accountant and as a tax professional. I am the latter. The only financial statements I prepare are compilations with no disclosures. I think most CPAs are in the same boat.
1111	I have two ex employees who passed the test that do not have audit experience. One is a CPA. The other will be one soon. They both require lots of supervision. I think that the experience should be mandatory.
1112	I have worked 11 years in public accountancy and the past 10 years in the private sector. While in the private sector, I have worked with various CPAs who did not work in public accountancy. Their level of knowledge and depth of accountancy was not as broad and deep. The 500 hours requirement serves as a mechanism which forces CPAs to be exposed to broader experiences as well as be able to demonstrate minimal mastery.
1113	I have worked in both public accounting and industry. I recommend maintaining an attest experience requirement as an auditor in public practice.
1114	I have worked in public accounting (at one of the Big 4 at the time), in industry and at a small public firm. As such, I have worked with individuals having college degrees in accounting, but with various experience levels. Many had not had any experience in public accounting and or preparation of financial statements. I very strongly object to any removal or reduction in the experience requirement for licensing. Doing so will cheapen the status of the license for everyone, including the public. I think that the experience requirement is immeasurable in the value it provides to the public and other stakeholders as it ensures a level of knowledge that is not gained through industry experience or college education. This was made very clear to me in my years of working with others in industry. I think that the CBA should be focusing on keeping the CPA license valuable and not a commodity. Removing the experience requirement will

Licensed CPA – 20 + years – 2,575 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
	bring the professional down to a level comparable to a simple bookkeeping service, when as CPAs, we can do so much more and are held to a much higher standard, as we should be.
1115	I haven't practiced public accountancy in over 20 years.
1116	I haven't signed an Audit or Review report for 20 years and I am doing fine. / / Perhaps it is time to have specialists in attest work. / / I do however worry about the loss of status that dropping the requirement will bring. / / Of course you are already letting people from private industry and government slip through the cracks and the plane paper financials are reducing the status too. / / It isn't just about status either. CPA training for the attest function sets ethical standards that are higher than what I see with tax only practitioners (non CPA). CPA training isn't bookkeeping, but CPA's do a better job of bookkeeping. CPA training is not tax prep, but CPA's do a better job of preparing taxes than non CPA practitioners. / / I guess I'm a fan of the attest function training as a part of developing accountants who understand business.
1117	I haven't signed certificate.
1118	I haven't thought about the attest experience requirements since 1981.
1119	I highly respect and agree that all CPA licensees should have at least 500 hours of attest experience to qualify. Having worked in other states, it diminishes my CPA when I see that some states do not require that level of expertise. Keep CA at the highest standards.
1120	I hold an inactive CPA license and have not practiced in many years, however I am in favor of requiring experience of applicants.
1121	I hold an inactive license if that matters. / I believe, however, that the attest experience requirement for new CPAs is essential as one needs to understand the detail (source, action and resolution) of accounting components before one can see the big picture. I may have already answered this, but the screen went blank so retyping.
1122	I hold my license inactive as I do not practice public accounting. Be able to continue to have my license in an inactive status with no continuing education requirements is very important to me, so I do NOT want to see the requirements for inactive CPAs to change. / / What you currently require for an active status for a CPA license seems fair, so I would like to see it continue as is.
1123	I hold my license, but I do not attest to any financial statements. I am working for private industry, but choose to keep my license active.
1124	I is absolutely a requirement to be a CPA. The two years does not seem to be sufficient in our current climate. The students graduating are not learning enough about communication with clients and technical aspects of being a CPA. / / Further, the castration of the CPA licence is going to have a negative long range effect on our profession. It is already starting.
1125	I just completed two questions and was referred to this screen. Are you changing the attest experience requirement from what I had to do 30 years ago? If so I am very interested in finding out why and what is the proposed attest experience requirement?
1126	I know from my own experience that the attest experience requirement was invaluable to me in becoming a better accounting professional. Studying accounting in books is one thing, but actually performing audits of accounting systems is where you truly begin to understand all aspects of the discipline. It helps you to be a better consultant when bookkeeping services are requested as well. I was a bookeeper prior to selecting accounting as a profession, but the audit/review experience still taught me a great deal. I also think the statistical sampling methods used in audits is something all accountants should know how to practice. The only

Licensed CPA – 20 + years – 2,575 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
	change that I would make to the attest experience requirement would be to increase it. This is one CPA who is very grateful for the tools the attestion experience has equipped me with to pursue my career in as professional a manner as possible.
1127	I know that attest experience is a valuable requirement that employers like me look for in candidates. this requirement distinguishes the California CPA from those of others states like texas for example. When I hire staff. managers or consultants for internal audit assignments, I need to know that they have had that type of professional experience. Auditing develops social awareness, ability to negotiate and communicate sensitive information, to convey results diplomatically and it also develops excellent analytical skills.Audit experience also develops time management and multitasking skills by requiring to deliver a product on a tight budget. Do not lower or diminish the value of the California CPA by getting rid of this essential requirement. Leave the G and A designations. Provide more information to the public to enable them to make more informed decisions about which CPA to choose. This I believe is one of your mandates.
1128	I learned a great deal about the overall accounting process of a business during my attest training. Even after 30 years of working and advising clients, I refer back to those client situations during my attest training hours, to assist with my judgment and advice to current clients. I cannot imagine holding my CPA certificate without those valuable hours. I feel that, without those hours, we are unsure of what exactly defines a CPA. I feel strongly that the attest hours must remain required for licensure as a CPA.
1129	I learned more in the 2 years of obtaining experience(required for my license) than all of the 4 years of college, majoring in business. / I think it is silly to either have a 1 year requirement or eliminate / there is no substitute for experience
1130	I left public accounting for industry over 35 years ago, so I don't have comments, other than experience in practice was critical to my gaining the necessary knowledge to certify financial statements.
1131	I like the choice licensees have, just a "tax" CPA or "full" CPA with attest experience to sign reports. / I am afraid, however, some licensees may over step this designation and sign financial statements.
1132	I like the requirement
1133	I met the CBA's requirements in [redacted] by having worked in a large public accounting firm. I recall the attest requirements were more specific as to the tasks that were required to have been performed. I just read the new Form 11A-6A (Revised 5/11). I approve of it. To meet the Form 11A-6A's requirements the applicant must have significant and senior experience that will well qualify the applicant for licensing. Thank you for asking for my comments.
1134	I my opinion, the attest experience requirement is critical in all situations for CPA licensing, with one exception. If that CPA is only going to do tax work, it's not that critical. However, how would the CBA determine and monitor on an ongoing basis that CPA licensed without the attest requirement are only doing tax work?
1135	I never did attest work in the public accounting arena. Right now I am doing taxes only at a CPA / firm. Before that I was a accountant working in companies.
1136	I no longer do any audits.
1137	I no longer need it because I don't do financial statements. I'm a sole proprietor and had to stop doing them because of the cost of the attest requirement.

Licensed CPA – 20 + years – 2,575 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
1138	I no longer participate in attest services. I appreciate the fact that new licensees may now be licensed either with or without the attest requirement. Certainly, Big Four and national firms do a lot of attest work. Although it is a part of most regional and local practices, it is a relatively small component of what we do to serve our clients.
1139	I no longer prepare attest engagements. However, my work in attest engagements years ago provided me with invaluable experience that I continue to use in my tax, consulting and accounting practice. I doubt that I would be as good an accountant if not for the time spent in learning techniques and procedures required in an attest engagement.
1140	I noticed longer do any kind of bookkeepinv, attestation station or auditing of any entity because your rules Are impossible to keep up with and enforce. I know my opinion is normal for a sole practice. I also know my opinion does not matter as the board doesn't care about me and in fact want me to go away. I know you said that isn't true, but complicating the law stops me from doing the work. I only do taxes now because it is not under your jurisdiction. I have never had any complaints filed in 44 years of practice or been sued for any reason.
1141	I obtain a sufficient amount of attest experience while obtaining my required 500 minimum hours and worked gleaned so much from the senior auditing managers and partners I worked under. I feel that 500 hours in the minimum required and should remain as such for future CPA candidates.
1142	I obtained my attest experience working at one of the international firms, so I felt that the requirements were appropriate and not difficult to obtain, given the client base of my firm.
1143	I obtained my CPA license in [redacted]. In order to do that I needed a bachelor's degree, pass the CPA exam and perform two years of work at a public accounting firm to obtain my license. / / Later, California changed its requirements to require five years of education and one year of attestation experience. Although I do not agree with this methodology (because there is huge value to being in public accounting for two years), I understand that it was necessary for the CBA to change the requirements in order to match with other state's requirements. / / The one significant requirement that distinguishes the accounting profession vs the legal profession is that a California CPA is required to have work experience whereas an attorney can practice without any experience whatsoever. This experience requirement is part of why the accounting profession is held in higher regard vs the legal profession for the general public. / / Going forward, I believe that California should continue to have at least a one year attest requirement as this brings a significant value to a license issued by the CBA. / /
1144	I obtained my experience 35+ years ago. It proved to be extremely useful at the time. I no longer provide attest services. I see no reason to make any changes.
1145	I often have to double check on # of hours per year required, as well as when the Ethics and Regulatory hours are required.
1146	I only do fiduciary accountings for trusts and find it difficult to find CPE that has this area of focus thus I end up taking A & A CPE that has no bearing to my area of practice. I gave up doing regular business and individual type financial statements years ago. Even the fraud CPE focuses on business areas and I do not find fraud CPE that discusses trusts, conservatorships and estates while fraud against seniors is wide spread.
1147	I ONLY DO TAX AND A SLIGHT BIT OF CONSULTING WORK AT THIS POINT IN TIME
1148	I only do tax returns

Licensed CPA – 20 + years – 2,575 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
1149	I only do tax work and do not fall under the attest requirement.
1150	I only prepare Compilations and Prepared Statements. I think the peer review in a waste on time and money.
1151	I own a small CPA firm and we perform audits for small nonprofit organizations. We have a few interns that are working towards their CPA license and have been very involved in many of the steps of the audit. I believe the attest experience is giving them a good understanding of not only accounting processes and procedures but also interacting with clients, understanding risk and fraud awareness, internal control and being exposed to various accounting systems and processes. I know that not many CPAs perform audits but I still see the experience as a building block that can be applied to other areas of the profession.
1152	I perform state and local tax consulting services and have not performed any attest experience since approximately 1990.
1153	I performed the requirement many years ago. I am a tax professional with an advanced degree, and have always practiced tax. However, it was a valuable experience for me and gave me a broader insight into many aspects of the profession, client needs and experiences, and made me a better managing partner many years later. Although, I didn't like having to do it at the time, and it didn't directly impact my tax abilities.
1154	I personally believe it's critical that all licensees have a minimum of 500 hours in attest training. We are after all, accountants. And as accountants, we should know accounting theories on top of debits from credits. Even though I no longer perform any attest engagements, the audit experience provides candidates with analytical, organizational and management skills for the rest of one's professional life.
1155	I personally believe that this should be a requirement because the experience of actually performing this work at a California licensed CPA Firm is just as important if no more important in developing the skills and professional attitude necessary to properly perform this service for the public.
1156	I personally feel that the experience requirement is needed and that no changes are needed.
1157	I personally find it unnecessary unless the CPA candidate expects to perform attest functions. I as a tax specialist do not do any attest functions, and have not since getting my license. So I find it out of date and our license should be categorized as such. I should not be doing attest functions at this point in my career, and I am sure there are audit specialists that should not be doing tax work either.
1158	I personally think the 500 hour attest experience requirement is a key requirement to becoming a capable and proficient CPA.
1159	I practice in the tax area and do not prepare financial statements for the public. I believe the need for attestation experience (which I have from when I received my license) is not necessary for tax professionals, or financial planners. / / I think it is necessary only for those who actually sign financial statements. They have the duty to supervise and review all the audit work (or services for compliation or review).
1160	I practice only in taxation. I do not perform any attest functions.
1161	I practice solely in taxation. I have had no experience. The requirement did not exist when I engaged in atttest services.

Licensed CPA – 20 + years – 2,575 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
1162	I practiced as an assurance partner in public accounting for 20 plus years and believe the 500 hour attest experience requirement for cpa licensure is necessary and valuable.
1163	I prefer to have at least a two year experience requirement.
1164	i presently and for the last 20+ years have not done any attestation
1165	I provide review and audited financial statement annualy on 30 mid size profit and non profit corporation.
1166	I reactivated my license about 4 years ago after MANY years as an inactive CPA. I do not practice public accounting, provide tax preparation services nor do I perform audits/compilations/reviews. I am keeping my license active simply to stay on top of current events/trends. / / My biggest gripe is that many of the classes that I need to fulfill the 80 hour requirement are expensive.
1167	I realize times are changing, but the experience I had in public accounting regarding attest services was an invaluable learning experience. Having time with different clients in different industries solidified my understanding not only of accounting but of business in general. To be honest, this experience rounds and and grounds the basic sound business fundamentals of POLICY AND PROCEDURE within a business operation. In this day and age of electronic media - movement away from checks and balances provided by policy and procedure is a mistake. Attest experience grounds this business thought process and should remain a requirement for all new license applications.
1168	I really do not do any attest work now, but still take the required accounting hours to maintain my ability in that area. Since I have not done any attest work, I do not do peer review, but I think it is a good check to make sure anyone doing attest work is performing qualified functions in this area.
1169	I really don't have any comments to offer. I have not worked in the attestation area very much during my career, except for the preparation of reviewed financial statements. So, i do not think I am really qualified in saying the present requirements are sufficient, or they need changes and what those changes would be.
1170	I really feel that the CBA is "dumbing down" the CPA license by requiring less and less experience to become licensed. Instead of raising the standards for licensure, it is lowering them and then requiring what has become punitive peer review. Both the licensing process and peer review should be education and experience based.
1171	I received my attest experience in [redacted] which at the time had a 3 year experience requirement. Now they have 2 types of CPAs, those that can do audits and sign reports and those that can not do audits and sign reports. / California should consider doing that.
1172	I received my CPA license many years ago and was working with one of the national firms and two years of experience in the attest area was required. At the time I felt that one needed the hands on experience to really know and understand the responsibity undertaken. I felt at the time that the 2 year requirement was reasonable and that if one did not have the hands on experience they were not really qualified to do the work and/or sign the report. I still feel today that real life experience is necessary to do the work properly. Whether 2 years or some other time period is adequate could be debated but real life experience is a must. / As a point of reference I am now 85 years old and am essentially retired. I still have an active license and

Licensed CPA – 20 + years – 2,575 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
	have not done any professional work in the last 2 years. I expect to seek the "Retired Status" at my next license renewal in [redacted].
1173	I received my license when the requirement was having performed an audit from start to finish. By a happenstance, I actually had done that. I did not have the audit experience now required for licensing. I still don't have it. / I have prepared many compilation reports in the past. Although I take the required A&A courses, I prepare no attest statements for my practice. I do prepare compilations for a firm for which I do per diem. The attest experience would seem more meaningful to me than audit experience, because so many more firms attest to lesser statements than perform audits. / A CPA is much more likely to be asked to work on a compilation or review engagement in sole practice or as an employee than he/she is to work on an audit engagement.
1174	I recognize the attest skill is, or at least was, the purpose of CPAs, but the profession has evolved to where many of us no longer provide attest services. / / I think the CPA has value without attest experience as long as 2 years of tax/accounting/financial advisory services are vouched for by current CPAs
1175	I retired from practice in 2008 but was licensed in [redacted] I am sure the attest experience requirements have changed substantially, however I realize the importance of attest to become a successful and qualified CPA.
1176	I signed probably 10 or so licenses in the past. I did lots of audits and borrowed employees from other firms to assist and I certified them. I think the 500 hour requirement should remain. /
1177	I simply hope that any confusion can be eliminated in the future.
1178	I spent 20 years with a national firm that provides excellent attest engagements. I left to start my solo tax practice and I also consult with other small CPA firms. I believe the attest experience requirement is very important.
1179	I spent 25 Year at [redacted] I think the attest experience gives cpa a great learning experience and can one can transition to industry or consulting if that is what they desire
1180	I spent 5 years in public accounting on the audit staff of Big 8 CPA firm and have worked in private industry for 35 years. I did not like auditing, and that is why I left public accounting. When I was in public accounting I thought that the audit experience requirement was unreasonable for talented accountants who did not have an opportunity to work in public accounting. Since leaving public accounting, I have found my audit experience to have been invaluable. I would recommend against making changes that would diminish the CPA profession. If the attest requirement for licensing is eliminated, consider eliminating "public" from certified public accountant (i.e., certified accountant, CA).
1181	I spent about 10 years in public accounting and 20 in corporate accounting. As license requirements were reduced during this period, the quality of accounting knowledge and accounting results have suffered. Independent audits can do only so much to ensure the accuracy of financial statements. Having strong corporate accountants is essential to reliable financial information. Corporate accountants who have strong attest experience are far better in their jobs then an accountant without attest experience even though they have passed the CPA exam and have become certified without attest experience.
1182	I status is currently inactive.

Licensed CPA – 20 + years – 2,575 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
1183	I still believe it fulfills experience than cannot be obtained from other study and that such experience is valuable for the young CPA going forward.
1184	i stoped auditing after 30 years because the on going attest requirements were onerous. i do not believe these requirements served the small audit entites. they now must pay much higher fees to obtain audit services in the non metro areas. The additional cost is not warrented for the end results.
1185	I STRONGLY believe all CPA's should have attest experience to be licensed the very first time. From my experience, people graduate from college with a good understanding of many of the items required to understand the whole picture but I spent my first eight years training and supervising staff and I can say from experience that the accountants take at LEAST a year before things click and they finally have the whole picture. For most it was generally about a year and a half before I felt the employees could actually tie all the parts of a balance sheet and income statement together. / / I also feel it is too difficult for the consumer to understand that a person may be a CPA but does not have attest experience so they will not have the depth of understanding that a CPA with attest experience will have.
1186	I strongly believe that a minimum of two years experience is required during which the applicant must satisfy the requirements as set forth in the attest experience requirements. I was fortunate to work for a large national CPA firm and received a lot of training on audit engagements as well as in classrooms - from very qualified professionals. I also have worked at a smaller firm and there is clearly a difference in how the attest experience is obtained.
1187	I strongly believe that the attest experience requirement is an important criteria for becoming a CPA. Auditing is the foundation for the profession.
1188	I strongly believe that the experience requirement is a "must" for anyone pursuing a career on the "attest" side of the profession. There is no substitute for actual attest experience under a licensed CPA.
1189	I strongly believe we should maintain the current requirements for attest activities.
1190	I strongly feel that consumers are better protected if CBA continues to require attest experience prior to certifying a prospect CPA. How can a newly graduated accounting major know how to perform audit or review of financial statements if s/he has not been mentored under an experienced CPA? I recall over 20 years ago, the experience requirement was much more stringent than now. I had to work for a public accounting firm for 2 years before I had adequate experience hours in various categories to be able to apply to become a CPA. These required to be signed off by an experienced CPA working in the CPA firm I worked for. I thought that was a great requirement. Now the new generation of CPAs become CPAs by asking someone who is a CPA to sign for them, but they don't have to work in a public accounting firm. They can work for any company, but private and public accounting experiences are vastly different. Nowadays a CPA barely knows basic accounting rules, let alone be able to perform an audit or review. If you drop the experience requirement altogether, I don't think public will have much faith in CPAs going forward.
1191	I strongly feel that we should go back to the old method of qualifying a person. Pass the exam; two years of actual experience before on can get a license; a degree in accounting and business related subjects

Licensed CPA – 20 + years – 2,575 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
1192	I strongly recommed that every CPA needs to fulfill the attest experience requirement. There should only be one license and that license requires that the attest experience be fulfilled. The non-attest license should be eliminated.
1193	I strongly support continued requirement of the attest experience requirement.
1194	I strongly support the 500 hour requirement. I feel that any less than that would erode the overall capability and training and competence of our CPA's. / This is not an easy industry to work in, and there are many challenging educational requirements, but the 500 hour requirement is, in my opinion, merely the minimum needed to be fully qualified as an auditor. / Thank you
1195	I strongly support the attest experience requirement for CPA's doing attest engagements. I have doubts that it serves a purpose for CPA's that limit their work to tax matters. I realize, however, that to have different requirements for licensing CPA's that do not do attest engagements opens up an entirely different set of issues and, therefore, may be problematic.
1196	I strongly support the requirement for attest experience for CPA's.
1197	I stronly feel that there should not be 2 different types of CPA licenses. ALL CPAs should be required to have a minimum 500 hours of attest experience. For non CPAs, they assume that all CPAs are equal, meaning they have all passed the exam, have certain number of attest experience hours, have spent 2 years at a CPA firm. They don't know the difference between the different types of licenses.
1198	I suggest a minimum of 1000 hours attest experience
1199	I suggest that the experience requirement be expanded to be more than the present minimum. The attest experience requirement should be extensive in today's complex world of public accounting. Setting a minimum of 1500 hours would not be unreasonable.
1200	I support a more rigorous path as it helps support the quality of a California issued CPA license.
1201	I support Business and Professions Code section 5095 attest experience requirement for CPA licensure.
1202	I support it
1203	I support that there is a work experience requirement prior to obtaining the actual CPA license. Was expecting this survey to have more detailed questions to respond to.
1204	I support the 2 license option - one license with attest experience & one license without for CPAs who don't sign accountant's reports.
1205	I support the attest experience requirement as I found it incredibly important to function as a CPA.
1206	I support the attest experience requirement. I also support the ability to prepare financial statements with no assurances. I think that the educational requirements should be relaxed if only financial statements without assurances are being prepared.
1207	I support the current attest experience requirement.
1208	I support the experience reqiurement
1209	I support the minimum 500 hours of attest experience.
1210	I support the requirement and believe it creates a broad based experience as some CPA then go into other specialized areas such as Tax or private.
1211	I support uniformity with other state requirements.

Licensed CPA – 20 + years – 2,575 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
1212	I suspect that most small practioners do not have certified audit engagements. Perhaps a specialty identification should be provided for those qualified to do certified audits.
1213	I think 2 years is the correct length of time, but at least 18 months.
1214	I think 24 hours CPE is too much. I think it should be 16 hours. With the Fraud requirements, Ethics and Regs. I think 24 hours of A&A is not necessary. I think with only 16 hours of A&A you can keep current.
1215	I think 500 hours is a bare minimum. I would think 1,000 hours or more would be better.
1216	I think 500 hours is a good requirement. Sometimes I think it might be too low, as staff may not be getting good experience to all of a sudden be licensed to sign reports after 1-2 years. I know personally for my self and with all the staff I've worked with over the years in public accounting at a large local firm, that staff don't know as much as they think they do after 2 years, and that the 5-6 year mark is when it really solidifies. / I know larger accounting firms aren't having 2 year or 5 year staff signing reports, but the reputation of all CPAs is impacted by our peers whether inexperienced but licensed or not.
1217	I think 500 hours is appropriate - it makes the profession more prestigious.
1218	I think 500 hours is too low. I also do not agree that licensees can become a CPA without even working for a CPA firm.
1219	I think 500 hours is too much. How about 250 hours, this appears more reasonable. No one is going to want to become a CPA because of all of the requirements. We will be missing out on young people and their opinions.
1220	I think 500 hours of attest experience is light. Even though there are fewer individuals majoring in accounting and there's a shortage of new accountants, some of the ones are that are entering the field lack common sense and day to day understanding of how to run an audit/review. They also seriously lack communication and documenting skills.
1221	I think 500 hours of attest experience is reasonable, however it is difficult for smaller firms to help their staff acquire these hours since many firms like ours do not do audits.
1222	I think 500 hours of attest experience is too long a period. It makes future CPA's beholden to firms for too long a period. I think managing an audit or two under the guidance of experienced CPA's and their evaluation is a better way to determine the competence of the auditor. 500 hours is an arbitrary threshold and may not be truly measure the ability of the candidate. As an example, if someone is auditing paper subscriptions for the entire 500 hours, does that make him a qualified auditor? I think not.
1223	I think 500 hours of audit experience is not enough and should be increased to somewhere between 750 to 1000 hours to make the licensee more experienced in this area.
1224	I think a specific hour requirement is a good thing... it seemed too easy for some to get their attest experience in the past.
1225	I think actually doing attest work is important. 500 hours sounds to me to be reasonable amount of hours.
1226	I think all CPA's need to have a minimum of two years attest experience. The testing that is required during an attest engagement is what brings awareness to possible errors which I believe is necessary to have a solid foundation as a CPA.
1227	I THINK ALL CPA'S SHOULD HAVE ATTEST EXPERIENCE.

Licensed CPA – 20 + years – 2,575 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
1228	I think attest experience is important. I hated working as an auditor, but I think the experience is part of what separates a CPA from just being an accountant.
1229	I think attest experience is valuable for a CPA / Not sure about the 500 hours
1230	I think attest experience requirement is very important to keep in place. As a partner, sole practioner and employee, I have experienced a decline in the knowledge of new accountants coming into the profession. Making it easier to become a CPA is not the answer, quite the opposite needs to be in place.
1231	I think attestation experience is extremely important. A CPA must have this experience. if more licensed accountants are needed, then create something like a licensed vocational accountant designation. I think the "G" license is misleading to the consumer.
1232	I think CBA should retain 500 hour attest experience for licensing.
1233	I think CPA candidates should still have the 500 hours of experience before the candidate can get their CPA license to attest.
1234	I think every person must have at least 2 years public accounting experience in audit to become a CPA
1235	I think experience in public accounting through senior or manager level for audit/attest engagements is very good preparation for the CPA that then wants to go out on their own. If a CPA is not going to be performing audit/attest engagements the experience requirement is not as meaningful. Perhaps there could be a limited class of license that does not permit the CPA to perform these types of engagements without the attest experience.
1236	I think it is a contradiction to consider taking away the attest requirement for CPA licensure, especially in light of all of the substandard attest work that is being done out there under the current reauirments. While the AICPA and the peer review program are trying to improve things the CBA is considering devaluing the license. If anything, I think the hours should be increased.
1237	I think it is a good idea for all licensees to have a common base of knowledge and experience. I think it would diminish the credibility of the CPA designation if licensees had no audit experience.
1238	I think it is a good idea. Attest is much more complicated than it was many years ago when I received my license. I think the split certifiacte makes sense, since so few smaller firms do audits.
1239	I think it is a good idea. You do need some experience to be ready to do the job right. I think that an ethics course on the standards of people like [redacted] would be a great idea to improve professional ethics.
1240	I THINK IT IS A GOOD REQUIREMENT
1241	I think it is a good requirement. 500 hours is a good threshold to put applicants through.
1242	I think it is a good way to train our young professionals.
1243	I think it is a necessary requirement needed to keep those of us in the profession up to date on pronouncements
1244	I think it is a necessary requirement.
1245	I think it is a valid requirement for those who perform this type of service. Our profession needs to keep high quality standards. In addition, such requirements can serve to weed out under-qualified and uncommitted players.

Licensed CPA – 20 + years – 2,575 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
1246	I think it is a valuable component of being licensed as a CPA since it demonstrates some experience in financial analysis. To remove it would dilute the value of the CPA certification.
1247	I think it is a valuable training tool and experience requirement for any CPA who wants to offer compilation, review, or audit services
1248	I think it is about right
1249	I think it is adequate and reasonable
1250	I think it is an important part of experience requireemnts.
1251	I think it is an important part of the licensing process.
1252	I THINK IT IS AN IMPORTANT PART OF THE OVERALL EXPERIENCE REQUIRED TO BECOME A CPA EVEN IF THE CPA PLANS TO HAVE A TAX ONLY PRACTICE. DURING THE 2014 TAX SEASON, I USED A CPA WITH ONLY THE TAX EXPERIENCE AND NOTICED HIS OVERALL UNDERSTANDING OF HOW INFORMATION FLOWS TO BE LIMITED.
1253	I think it is an important requirement for all licensed CPAs to have attest experience whether or not they intend to continue with that work in their careers.
1254	i think it is appropriate as is.
1255	I think it is appropriate.
1256	I think it is appropriate.
1257	I think it is critical that every CPA work as an apprentice in a CPA firm supervised by other CPA's.
1258	I think it is crucial for CPAs to develop critical thinking skills and to understand the attest process thoroughly, not just follow prior year workpapers or check off boxes on a list without truly understanding what they are doing. The attest experience requirement needs to be sufficient enough to allow for these skills to develop.
1259	I think it is difficult to gain attest experience hours if you're a tax professional. Fortunately, I received an opportunity to participate in some audits (even though I was in the tax department) during my first year of work in [redacted] After my first year, I moved to California and was able to meet the requirement. Once in California, I didn't have much exposure to the auditing field.
1260	I think it is essential to maintain the current experience requirement so that CPA's remain competent and experienced in providing such services, as well as to provide good services to the public.
1261	I think it is extremely important and should not be changed.
1262	I think it is fine
1263	I think it is fine as is
1264	I think it is fine. The attest work I did at the beginning of my career instilled critical understanding of financial systems, internal controls and financial reporting. / / Though many CPAs practice exclusively tax, I think the foundational knowledge is critical.
1265	I think it is good to have this requirement to differentiate the CPA
1266	I think it is imperative that applicants continue to be required to have attest experience before getting their license. Furthermore, I believe the experience shoulde be obtained while working for a licensee doing attest work. I do not believe anyone can properly do an opinion audit by themselves without first having done so under the supervision and review of another licensee who has gone through the same requirements and also has had experience doing attest work. / / On atother matter, I don't think a CPA should be licensed as such with having obtaines the

Licensed CPA – 20 + years – 2,575 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
	above experience. That is, I don't think someone should be qualified to be a CPA unless they are qualified to do attest work. Why else have a CPA license? You don't need to be a CPA to do tax work.
1267	I think it is important because it provides a basis in procedures, even when the CPA does not provide attest services later in his/her practice.
1268	I think it is important for an individual obtaining a license for attestation purposes have sufficient experience. Today's environment has gotten increasingly complex (needs much more than technical acumen) and gaining the experience to know how to navigate is invaluable. I would almost argue that experience with managing engagements is also needed.
1269	I think it is important for future CPA's to meet this requirement.
1270	I think it is important for prospective licensees to have 500 hours of attest experience.
1271	I think it is important that candidates for a CPA License have experience in providing attest services prior to becoming licensed. The 500 hour requirement seems appropriate for this purpose and should be continued.
1272	I think it is important that only qualified CPA's perform attest work.
1273	I think it is important to have a requirement that the candidate demonstrates ability to exercise professional judgement concerning the accuracy and reliability of financial information, and can properly document how they arrived at that judgement. I'm not sure that this is properly done merely by applying a quantity of hours test. There needs to be proper review and evaluation of workpapers, and maybe an oral defense procedure.
1274	I think it is important to have attest experience requirements for CPA's that perform or plan to perform attest services.
1275	I think it is important to have auditing experience otherwise we are just the same as enrolled tax agent. The audit experience builds valuable critical thinking skills.
1276	I think it is important to have real world experience, not just formal education in the area.
1277	I think it is important to maintain the experience requirement. The classroom is not able to replicate real world experiences. The best way to learn how to audit and develop audit skills is through work experience that is supervised and reviewed by a CPA.
1278	I think it is important to require at least 500 hours for those who wish to perform attest services.
1279	I think it is important to require attest experience but find the process and various course requirements cumbersome and complicated.
1280	I think it is important to require that all applicants participate in the attest function for a period of time not to exceed 2 years. Also, that applicants can demonstrate they know how to prepare and understand financial statements. Each applicant should plan and run an audit.
1281	I think it is important, but I also think that it is difficult for females and nonwhite males to obtain.
1282	I think it is important.
1283	I think it is informative to have some supervised attest experience. The requirement that it cover all aspects of the audit may not be necessary
1284	I think it is necessary to teach the standards and principles by which all engagements are conducted and based on. Attest experience teaches logic and structure much as law school

Licensed CPA – 20 + years – 2,575 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
	teachs law students to think logically. Regardless of whether the candidate will ultimately work in tax, government, public or private accounting the basic attest experience is the backbone of professional qualification. It teaches process much as scientific protocol is taught and applied in science fields.
1285	I think it is necessary. I think that working under the guidance of an "experienced" person is as important in learning the tools of the trade time spent in the classroom. Is this the extent of the survey?
1286	I think it is necessary. Nothing can replace the experience one gains by actually working for a period of time.
1287	I think it is really important. I work in industry now and the audit work is done by my staff not me but it is super important that I know what the process is and what the audit partner is really looking for when we meet.
1288	I think it is ridiculous for the CBA to require me to take 24 hours of accounting classes along with 4 hours of fraud every 2 years. It should be noted that the fraud hours were just recently reduced to 4 from 8. There are two CPAs in my firm and we issued nothing to compilations but are both required to complete the 24 hours and 4 hours of fraud.
1289	I think it is still important for CPA candidates to obtain attest experience. It makes for a more well-rounded background and provides credibility to users of our services.
1290	I think it is sufficient as it currently is.
1291	I think it is the most important requirement that an accountant has to fulfill to become licensed. / The fact is the thought processes that one must learn to be able to be an auditor are accumulated / during this period. My thinking changed during my early years in the accounting profession, / I learned to question items and people in a more logical manor, this carries over into many other areas of accounting and business. You must spend the time, "on the ground", to gain this ability. / You must get into the detail, and you can't learn everything from a book or in class.
1292	I think it is time to remove the attest requirement because so many CPA's don't perform attest servies. Instead, have an "extra" qualification for those performing attest services beyond compilation. / [redacted]
1293	I think it is too cumbersome. I feel if I do mostly tax and only a few compilations having all the other requirements and peer review costs too much compliance for small firm.
1294	i think it is totally out of line with one's practice. i have 40% of my CPE hours in an area where i spend less than 5% of my time because i have one financial statement that i issue
1295	I think it is valuable experience regardless of you accounting career track.
1296	I think it is valuable for accountants and CPAs to have attest experience because it influences how they look at any information received from a client. It potentially forces them to look at the information more critically vs simply accepting it as is. For example, even though an accountant preparing a tax return is not required to verify or to attest to the accuracy of the information given to them by a client, they should still analyze it to see if it makes sense and would be sufficient to substantiate what's reported on the tax return. Having attest experience would help in this regard.
1297	I think it is valuable.
1298	I think it is very important for a CPA to have attest experience.

Licensed CPA – 20 + years – 2,575 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
1299	I think it is very important that the attest function be performed by an individual that is well trained and has extensive experience.
1300	I think it is very important to have attest experience not only hour-wise but also range-wise. Many applicants assumes 500 hours is the only requirement. It should be strongly stressed that you have experience in judging what is at stake in each area of the financial information your are attesting. / I hope CBA stress the importance to the applicants to possess ability to provide adequate judgment for what they attesting.
1301	I think it is very important. 500 hours is not enough
1302	I think it is very important. It gave me valuable work experience to work in public accounting as an auditor. I find that colleagues in industry who didn't have public accounting experience don't have the same level of discipline in terms of documentation, understanding of internal controls and the ability to research and follow accounting literature.
1303	I think it is very necessary for licensees to have attest experience. ALL other professional licensees in the state of CA are required to get practical experience in all the tasks and skills of whatever field in which they are getting licensed. So why would we make an exception for CPA's? You already have the differences between the A & G licenses, so just leave it at that. Any further reduction of the attest experience would demote the significance of the CPA license.
1304	I think it is very valuable experience to have but I know difficult for some to obtain.
1305	I think it is vital to have this requirement. CPA's who only perform tax or business consulting work should not be permitted to sign attest reports without the proper and rigorous training.
1306	I think it is VITALLY IMPORTANT that all CPA's be required to have attest experience as a condition of licensure. CPA's should, first and foremost, be the skilled professionals equipped to perform the attest function.
1307	I think it necessary and good. I can not be learned though classroom or college courses.
1308	I think it needs to be tailored to fit the type of job the CPA will be performing. I approve of the idea of attest and non-attest licenses. I don't exactly what the experience requirements are at this time.
1309	I think it serves a valuable function although at a local firm level, it can be hard to attract candidates if you can't offer relevant experience.
1310	I think it sets CPAs above other licensees in that we have to have some experience in what we are licensed to do on top of passing the exam. I think the experience is just as valuable as the exam. If you are thinking of removing the requirement because of the decrease in CPAs be careful.
1311	I think it should be maintained, it is the best way to learn the requirements of performing an audit.
1312	I think it should be mandatory for all CPAs and all financial auditing experience should count.
1313	I think it should be required if you are going to represent yourself as being a CPA. I have run into to many CPA's who are not certified to perform attest work who neglect to mention they are not certified in this area and yet speak to attest issues as if they are. CPA's who are not fully certified should be required to disclose this.
1314	I think it should continue to be a requirement

Licensed CPA – 20 + years – 2,575 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
1315	I think it should continue to be mandatory for licensure. The requirement helps insure that the candidate has some practical business experience. I believe it is the equivalent of haing medical students complete their residency requirements for their speciality; it provides a much needed apprenticeship.
1316	I think it should remain as is without modification. The requirements for a CPA license should be made tougher so that only the most qualified candidates become CPA's, not easier so that the Board of Accountancy and other CPA organizations can get more dues paying members.
1317	I think it should remain as it is.
1318	I think it should stay as it currently is or the experience times should be increased. I am concerned that a lower experience requirement would be detrimental to the CPA profession. Our reputations could be affected with less qualified CPA's and possible "shoddy" or less than stellar quality work.
1319	I think it was very helpful. It was a sort of an apprenticeship so we worked with other CPA's with experience.
1320	I think it would be good to retain the attest experience requirement. I think the current system of dual liscensure for those who will restrict their practice to tax only is sensible. It seems there is a major push to level the playing field for CPAs nationally. I doubt the other states will come up to the more stringent standards like CA & NY. I'm not sure that is for the best, but I expect it will be our future.
1321	I think its a good idea to require the attest requirement as each of the items in the list of tasks you must complete are the steps you do as part of an audit.
1322	I think it's an important part of obtaining a license in the state of California.
1323	I think it's antiquated. We continue stupid practices of putting barriers up to entry in our profession. We are dinosaurs. Dinosaurs who think you need to work a lot of hours and jump through hoops to rise in this field. Abolish it, ease up newcomers and welcome change.
1324	I think it's critical that we continue to maintain a rigorous attest experience requirement. The Board should not lessen the requirement and make it easier ! Maintain the high rigorous standards please.
1325	I think it's essential for a CPA to have attest experience. That experience should be of at least one year; but I prefer the old model of two years attest experience. No requirement for attest experience will create different kinds of CPAs which the public will be unable to distinguish between. The public will then believe that all "CPAs" have common backgrounds and experience, when they patently won't.
1326	I think it's essential. Auditing exposure is the area most essential for the understanding of ethical and professional concepts. Sometimes we CPAs have to be the whistleblowers, yet we are paid by the very people we are reporting on. Candidates need to know how to deal with the conflict inherent in this situation; working on an audit team or under supervision of another CPA, performing all the required procedures in a real world setting, working out new problems that academic study hasn't presented, is a kind of learning that cannot be got from a book. The public is supposed to be able to trust us, to know that we know what we're doing -- so we owe it to the public to serve an apprenticeship that demonstrates that we do.

Licensed CPA – 20 + years – 2,575 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
1327	I think it's good and should be applied to all CPA candidates in some capacity. For those that don't want to be able to sign financial statements, I still think there should be some required hours, even if it's less.
1328	I think its great, leave it alone.
1329	I think it's important for CPAs to have attest experience no matter what they ultimately decide to do with their license
1330	I think it's important for potential CPAs to have appropriate experience and supervision in order for them to take on the responsibility for signing financial reports relied on by the users. 500 hours doesn't seem onnerous to me.
1331	I think it's important that CPA licensure require attest experience
1332	I think it's important that each new potential CPA meet a certain attest requirement whether that might be the old rule of 500 hours or other such criteria.
1333	I think it's time we consider developing different licenses for people with education, examination and experience in different areas. That way a candidate who wants to concentrate solely in tax, for example, would not have to take courses in the attest area, nor would he or she have to take an exam in that area or acquire experience in that area. The license would then be limited to the area(s) of expertise that the candidate did qualify for, and he or she could acquire licenses in additional areas of expertise ongoing.
1334	I think maintaining the experience is important to requirement to insure good quality audits
1335	I think more credit should be given towards the 500 hour requirement for work done on some non-audit engagements including compilations and reviews. For example there is a lot of audit work done for a Defined Benefit Plan Limited Scope Audit and none of audit procedures done on a Limited Scope Audit is counted toward the 500 hours. But if you don't do the audit procedures the Peer Reviewers will be upset. It also seems the 500 attest hours would not be needed because if someone who has passed the CPA exam is issuing attest financial statements they will be subject to Peer Review. If they pass the Peer Review then they must be knowledgeable enough to be a CPA. Most CPA's are issuing Compiled or Reviewed financial statements so needing 500 hours of audit experience doesn't make sense as they will have a Peer Review anyway to determine if they know what they are doing.
1336	I think my experience has been good. Each reviewer has been great to work with.
1337	I think number of hours is the least amount of hours that should be required. So much of the work now is automated due to increased use of mechanical help, that it is easy for the auditor to gloss over / triggers that might ha.e been more visible in the "olden days". My own audit experience was about 50% of my working days as I started my working career at a local CPA firm and had experience such as the [redacted] and the [redacted]. / / 500 hours works out to 62.5 full time days. Are you really thinking of lowering that or is the purpose of this study to increase the requirement? / / With the ever increasing pressure for the public to really value our profession, I do not think we should listen to those who want to lower our standards for expediency sakes!!! / in any way
1338	I think one year general experience and 500 hours of attest function are just enough to be expose the licensee to the practical side of the profession; and then it is up to the licensee to hone their skills.

Licensed CPA – 20 + years – 2,575 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
1339	I think that 500 hours is not enough attest experience. I have an audit practice and it amazes me what licensed CPA's don't know about the attest function and I would hesitate to have a CPA sign a financial statements. I think that the amount of time needs to be doubled. Most bigger firm staff are not given the big picture of any audit, therefore they are signing off on areas they have no experience in.
1340	I think that 500 hours of attest experience is too little.
1341	I think that 500 hours should be required.
1342	I think that a broad set of experiences working at a public accounting firm is critical to give value to the attest CPA certificate. I think a minimum of two years experience working for a publice accounting firm should be required. I think the specific areas of an audit that a candidate has performed should be flexible as different industries have different areas of audit focus
1343	I think that a CPA candidate should have no less than three years of attest experience before becoming or qualifying to be a Certified Public Accountant.
1344	I think that a license should be granted only to those who obtain their attest experience through employment with a public accounting firm.
1345	I think that an accounting requirement is more important than an attest requirement. I was an auditor for 8 years but never really understood accounting until I started assisting clients with their bookkeeping.
1346	I think that CPA's should have an experience requirement in order for them to obtain their CPA license. I think it is extremely important for an individual to have practical experience prior to them holding themselves out as a CPA.
1347	I think that having a minimum of 500 hours of attest experience is very important. It is possible that a new licensee will immediately start to sign audit reports as an independent CPA.
1348	I think that having attest experience is important when a candidate who is going to perform attest services is being issued at CPA license.
1349	I think that in order to provide the attest function, one must have experience performing the attest function. Personally I liked the old 2 year type requirement.
1350	I think that is a good idea to have two types of CPAs, one signing attestation and the other not being able to sign attestation. Reason is that not every CPA wants to do attestation. / everything else is good.
1351	I think that it has become a joke.
1352	I think that it is important for the CPA certification.
1353	I think that it is important that CPA's have attest experience as part of the experience requirement for a CPA license.
1354	I think that it is very important, even if you continue in your career on tax work only.
1355	I think that it should be mandatory for all CPAs to have 2 years of audit experience. I also believe that we should NOT have a separate license for tax only CPAs.....
1356	I think that one should have 2 years of experience before getting licensed but I do not believe that it has to include attest experience. If you are a tax CPA, then if you have 2 years of tax experience you should get certified because that is your field and you are not going to go out and do attest engagements. I also believe that the present requirement discriminates against small CPA firms who generally only do tax work and no attest engagements.

Licensed CPA – 20 + years – 2,575 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
1357	I think that the 24 hours of A & A, plus 8 hours of fraud, is excessive for many practitioners, who like myself, do primarily non complex compiled financial statements.
1358	I think that the 500 audit and/ or review requirement, coupled with 2 years public accounting experience is sufficient to grant an applicant who has passed the CPA a license.
1359	I think that the 500 hours of attest experience is a reasonable requirement.
1360	I think that the attest experience needs to consist of 500+ hours of experience that is actually supervised by a licensed CPA. I think that the attest experience requirement should consist of a wide variety of experience: writing audit programs, observing and reconciling inventory, dealing with valuation of key accounts such as accounts receivable etc.
1361	I think that the attest experience requirement is an excellent requirement which provides a better assurance to the public that a licensed person is qualified to practice as opposed to the State Bar where there is no experience requirement, which makes it far more problematical that a member of the public is going to hire a qualified licensee. Like the medical profession's experience program, the attest at least gives a minimum apprentice period in a highly technical field. / In a few words: it is a good program!
1362	I think that the attest experience requirement is an important component that a CPA candidate must complete in order to become a CPA. Becoming a CPA is more than merely an academic pursuit. A CPA must not only have an adequate knowledge of accounting, but must also demonstrate the ability to perform accounting work. The attest experience requirement is an important component of a CPA candidate demonstration of his/her ability to perform accounting work.
1363	I think that the attest experience requirement is an important requirement for those CPAs who want to perform attest services as part of their public accounting practice. It is not as important for those CPAs who do not want to perform attest services as part of their public accounting practice.
1364	I think that the attest experience requirement is valuable in protecting the consumer
1365	I think that the attest experience requirement should be retained by the CBA as an integral part of the licensure requirement. I have worked in other states with colleagues where the only requirement for licensure was completing 150 hours of school and passing the exam. In my opinion they were not nearly as qualified CPA's as those from CA. I think the experience requirement sets CA CPA's apart from other state's CPA's because the real world experience adds value to the services delivered to other clients.
1366	I think that the attest requirement is primarily relevant to CPAs that will be signing audits. I think that the attest requirement for those in industry, government, accounting practice is not essential. In essence I think that being a CPA should not be predicated on the assumption that the person will be signing audited financial statements.
1367	I think that the Board should keep the five-hundred (500) hour requirement. I had to meet the requirement prior to getting my license. I can't be sure but I think that the requirement at that time was five-hundred (500) hours of audit experience, meaning working on audits was the only thing that counted. Today, it may be more difficult to get audit experience; I do not know that for a fact, but it may be true. In any event, I think that some kind of attest expirement should be required, and I think five-hundred (500) hours should be the minimum.

Licensed CPA – 20 + years – 2,575 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
1368	I think that the current experience requirement should be retained and maybe increased to 600 hours.
1369	I think that the experience is an important part of the license qualifications. People can take and pass an exam, but that doesn't give an indication that they know how to apply their knowledge in practice.
1370	I think that the public is confused by the 2 tier licenses. They don't understand the differences. If someone has met the attest experience requirement, they should have a unique & specific title such as CPA Auditor. Having said this, CPA's who never intend to perform attest engagements should not be required to obtain attest experience to sign tax returns as a CPA
1371	I think that there should be a requirement of at least 500 attest hours.
1372	I think that there should be some attest experience required in order to sign off on financial statements. I do not have an opinion on the exact amount of time or nature that the work should be.
1373	I think that women and older people have difficulty finding employment that satisfies the requirement, and consequently are disadvantaged.
1374	I think that would make the CPA license more prestigeous.
1375	I think that you should continue to require some attest experience in order to obtain a CPA license.
1376	I think the 500 hour attest experience requirement is appropriate and should not be altered.
1377	I think the 500 hour attest experience requirement is valuable to the public. Without it I think a CPA does not understand the true function of our profession. I also think licensing those without this experience misleads the public as to whom they can rely upon to not only prepare/review their books and records but to review/interpret the books and records of others for them. Their lack of expertise has significantly decreased the value of our professional designation in the public's eyes.
1378	I think the 500 hour requirement is a good guideline for attest experience and CPA licensure
1379	I think the 500 hour requirement is beneficial to consumers and should continue.
1380	I think the 500 hour requirement is very useful for training as a young CPA. However, with more banks and businesses not requiring audited or reviewed financial statements, this requirement may be obsolete.
1381	I think the 500 hour requirement of attest experience is a fair policy.
1382	I think the 500 hours currently required is essential. Even if the CPA is solely a producer of tax returns it is invaluable to understand business transactions, debits and credits, and the financial reporting used to prepare tax returns. Although it may seem unwieldy to obtain these hours, without them there is no difference between a CPA and an enrolled preparer.
1383	I think the 500 hours is appropriate. It takes a lot of experience to understand all of the concepts. We as CPA's are held to a high standard. There are too many lawsuits. We need to make sure we are competent to do the job.
1384	I think the 500 hours is barely enough. It should probably be more, like 1,000 because developing quality experience is very important.

Licensed CPA – 20 + years – 2,575 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
1385	I think the 500 hours requirement is a reasonable one. Candidates need as much varied experience as possible. The experience of auditing of inventory is sometimes very difficult to obtain and accomplish so I could see some slack given in that area.
1386	I think the 500 hrs is sufficient
1387	I think the Attest aspect of the Audit is essential in the Auditing function. It is especially necessary to create and mold the necessary mindset to deal with your responsibility as an auditor when we are also dealing with Identity Theft issues, Misrepresentation, Fraud, both Cyber and regular Fraud. / / There is comfort in knowing that you have captured all the data/information you can while making the decision on the condition of the individual or company. The attest function also is necessary in dealing with Forensic issues, like testifying and being an Expert witness. It provides the basis for foundation of decisions. / / Without the Attest function being necessary and in fact required, these other major parts of the profession, stand on their own. However, Accounting is nothing but an intertwined capturing of data and Analysis of that information. Understanding the impact of proper recording of the data,and verification of that data is critical in determining values of companies, whether Public or Private and all that implies.
1388	I think the attest experience is extremely important. This insures that the CPA candidate has more than just book knowledge.
1389	I think the attest experience is invaluable in training accountants as it provides an overview of how the various lines in the financial statements interrelate, provides critical exposure to internal control and encourages critical thinking and evaluation. I have seen recent CPA "light" people who bypassed the attest experience and they are not up to par in most cases.
1390	I think the attest experience is invaluable.
1391	I think the attest experience is very important for any CPA that wants to practice in California. With the attest experience, the CPA can project an image that he/she is independent and with integrity.
1392	I think the attest experience requirement is an important component for an individual to possess prior to becoming a CPA. The educational component alone does not adequately prepare one for the profession.
1393	I think the attest experience requirement (previously 2 years) is appropriate and should be kept. I also greatly disagree with the recent trading off between classroom accounting units and the amount of time required in 'apprenticeship.' Real learning takes place on the job, and the classroom is no substitute. This is especially true since most professors are heavy on academics and teaching, but have little practical experience in practicing accounting.
1394	I think the attest experience requirement for licensure should be mandatory.
1395	I think the attest experience requirement is a great way to ensure that applicants have the experience that is required to support their future role in attest engagements.
1396	I think the attest experience requirement is an absolute necessity. I believe there is a huge difference in the competence level of individuals who have public accounting experience versus those that do not. I would even be in favor of rolling back to having public accounting experience required to get licensed.
1397	I think the attest experience requirement is an important tool to ensure that those who endeavor to pursue a career in auditing gain the requisite "on the job" training.

Licensed CPA – 20 + years – 2,575 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
1398	I think the attest experience requirement is appropriate. It really is the one thing that separates a CPA from an accountant. I do realize that it is getting harder for some accountants to find that kind of / work. If they want to be fully licensed, it should be a requirement.
1399	I think the attest experience requirement is critical in ensuring that CPAs obtain practical knowledge prior to licensing. The current hours and areas required are sufficient for this purpose.
1400	I think the attest experience requirement is essential to the credibility of the profession and to safeguard the public. The pre-licensure experience obtained while working on attestation engagements provides the practical bridge between the accounting knowledge obtained in college and implementation in practice. Most accounting degree programs provide only one or two courses in auditing and frankly the knowledge obtained in college is theoretical to most students. True understanding comes from applying it in practice in varied attestation engagements. The public would be poorly served if new college graduates who are mainly theoreticians were allowed to sign off on attestation engagements.
1401	I think the attest experience requirement is important and shouldn't be decreased by candidates doing more education - there isn't any substitute for the experience.
1402	I think the attest experience requirement is important.
1403	I think the attest experience requirement is important. The public relies on the expertise of the CPA signing off on financial statements.
1404	I think the attest experience requirement is proper---no change is required.
1405	I think the attest experience requirement is reasonable and needed so that we may have accurate financial statements.
1406	I think the attest experience requirement is valuable for any CPA to learn about the preparation of various work papers and steps in the audit process. The knowledge gained in the work setting can probably be imparted in several college courses that emphasizes those important things that one gains in the work experience arena. Currently an accountant gains such experience by working at a CPA firm doing audit work. Several courses can be developed that teaches what one learns by working at a CPA firm in the conduct of an audit. It should be taught by a professor who worked at a CPA firm as an auditor and he or she has the capacity to teach the courses. I think a student taking such courses will be more aware of the CPA work. Such courses can be substitute for the experience requirement. Courses can include case studies of the audit of companies with emphasis on the work paper design, indexing, review, development of various evidence to support an audit report, etc..
1407	I think the attest experience requirement is very important and as a hiring manager in industry, I find CPAs who have worked in a public accounting firm to be more valuable in the finance organization of my small to medium-sized business. I was asked to sign off on the experience requirement for a new candidate under an old discontinued pathway, and though the candidate met the board's requirements for licensing, the candidate had only been exposed to accounting rules for my one small industry. She missed out on learning about revenue recognition, pension and lease accounting, which she would have seen had she worked 500 hours at a CPA firm. I am glad this path is closed. And, in my opinion, it should remain closed.

Licensed CPA – 20 + years – 2,575 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
1408	I think the attest experience requirement is very important. It separates the CPA designation from others by ensuring that applicants have experience. The attest function is one of the most important aspects of a CPA licensee.
1409	I think the attest experience requirement should be in place for CPA licensure with a minimum number of hours required. I have observed newly licensed CPAs in our firm consistently not have the required skills to do the needed work and yet want to be working at a "higher level" because of their ambitious motivations. Their work requires an enormous amount of review because the work paper skills of tying numbers out has never been learned. They don't know what they don't know and so present work for review with significant parts of the work not proven. Although I think the apprenticeship was hard for me to get through, I absolutely needed it to rely on when I was presented with increasingly difficult accounting tasks. I think the absence of the attest requirement in the accounting profession is a very large sleeping giant for project management in firms, employee retention and realistic billing rates for clients /
1410	I think the attest experience requirement should be two years work under the supervision of an active licensed CPA.
1411	I think the attest experience requirement should continue to be at least the current requirement of 500 hours minimum. I do not think it should be lowered, if that is what is being considered. Not opposed to it being increased.
1412	I think the attest experience requirement should continue. Otherwise, people will be "CPAs", but perhaps no nothing about auditing or financial statement work.
1413	I think the attest experience requirements should be heavily wheighted for the ever increasing complexity and evolution of Internet and cloud technologies.
1414	I think the attest function is an essential part of being a CPA. It is the only thing we can do that no other can. I think the experience requirement is invaluable and can be attained in more ways than it used to be. I think there should be an attest experience requirement for licensure.
1415	I think the attest requirement is critical. It is one of the experiences/requirements that sets a true CPA apart from the average or even above average accountant. I think eliminating this requirement is a deteriment to the profession
1416	I think the auditing hours requirement is a valuable learning experience. I would hate to see that requirement eliminated.
1417	I think the base of experience used to qualify for an attest function CPA should be broaden to include other real life work experience.
1418	I think the criteria needs to be better defined and more control and inspection. The quality of candidates, in my opinion,has fallen over the past several years.
1419	I think the current 500 hour attest requirement is sufficient.
1420	I think the current attest experience requirements should be maintained.
1421	I THINK THE CURRENT DIFFERENTIATION MAKES A LOT OF SENSE.
1422	I think the current experience requirement should be maintained.
1423	I think the current experience requirements are adequate and necessary. Generally, when agencies look at these types of requirements, they want to relax the requirements. That is not warranted or justified in this case, in my opinion.
1424	I think the current requirement is fine.

Licensed CPA – 20 + years – 2,575 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
1425	I think the current requirement is reasonable.
1426	I think the current requirement should be maintained. It is very important to keep the standard high for our practice and so that consumers are protected.
1427	I think the current requirements are adequate and necessary.
1428	I think the current requirements are appropriate and should not be changed.
1429	I think the current requirements are fine and necessary to perform the attest function
1430	I think the current requires are appropriate.
1431	I think the existing requirement has proven to be appropriate.
1432	I think the experience gained performing audits is very important
1433	I THINK THE EXPERIENCE REQUIREMENT FOR ATTEST SERVICES IS A DISTINGUISHING FACTOR OF THE CPA LICENSE AND I WOULD NOT CHANGE IT.
1434	I think the experience requirement for initial licensure makes sense if someone is going to practice in the audit side of the profession. If someone is going to practice outside of that, e.g. tax work only, I think there should be a way for that person to be licensed with less attestation experience.
1435	I think the experience requirement is more important than the education requirement (which is too onerous)
1436	I think the experience requirement is truly a necessity in order to have enough knowledge and skills to be able to perform attest services well. Even with the 500 hour requirement, one still has to continue with their education to keep their skills sharp. It takes many hours working on audits and reviews in order to have the skills to manage one properly and I don't believe the 500 hours is too long.
1437	I think the experience requirement should require at least two years of work experience to be / supervised by a CPA with more than 5 years of experience.
1438	I think the minimum 500 hours of attest experience should be revisited. How did the CBA come up with this number of hours? For me, it's not the number of hours that is important but the type of attest work a CPA candidate has performed before licensure.
1439	I think the more education and experience young professionals have the better they are able to provide service in the market place. This will translate into higher beginning compensation.
1440	I think the number of hours should be increased; I don't know what the requirements are now re / noting the hours in the different areas of attest and types of attest; if this isn't a requirement which must be listed in the 500, I think this should be required.
1441	I think the peer review program has upgraded the skills and competence of CPA's providing attest services. / / I think the CPE requirements to attend 24 hours of AA education over two years is appropriate.
1442	I think the public sees a CPA as someone who has attest experience. Until there is some way to distinguish those who have attest experience and those who do not have attest experience, i.e., via a professional designation, it should still be a requirement for licensure.
1443	I think the required number of hours of attest experience should be reduced.
1444	I think the requirement assures that the CPA engaged in the attest function has the technical knowledge and experience, plus the independence, to accomplish his mission for the protection not only the direct users of financial staments but also the general public.

Licensed CPA – 20 + years – 2,575 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
1445	I think the requirement is fine as is.
1446	I think the requirement is valid and necessary. Lessening the requirement does not serve the profession or the public well. Lessening the requirements to allow accountants who have NOT worked in public accounting to sign off via work performed outside of public accounting was a BIG change. Although it may have made the certification more accessible, I don't know if it serves the public well. I recently worked alongside a newly minted CPA who was certified without working in public accounting. Because this individual did not have the same auditing experience that I have, it showed in her lack of ability to see the bigger picture and the impact of many decisions on internal controls. Her lack of understanding of the need for supervision and review and her lack of attention to important details was scary. Although there are many ways for a person to learn, I don't know if book learning or performing alternative tasks is a valid substitute for hands-on learning (and the school of hard knocks). When someone hires a CPA they expect a high level of skill and experience. I certainly hope reducing the requirements further is not being considered. / / Increasing the requirement (number of hours) may place an unneeded burden on those CPAs specializing on the tax side without increasing the value of the certification.
1447	I think the requirement of 2 years experience and the nature of those experiences , are sufficient. The CBA's reporting requirement of that however, is out of touch. It requires the firm to distinguish between 1. Experience in Applying a Variety of Audit Procedures and Techniques on the Audit or / Other Attest Services Procedures 2.Experience in the Preparation of Working Papers on the Audit or Other Attest Services and 3.Experience in the Preparation of Written Explanations on the Audit or Other Attest Services . / / The distinction among these 3 is completely arbitrary, and in my opinion of little value in determining the competency of the applicant.
1448	I think the requirements are good for the quality of the profession
1449	I think the requirements are necessary in order to make sure that any form of financial statement that is issued meets the standards. Without the requirements the board will loose control over who is qualified to issue financial statements. The constant changes to the requirements for financial statement disclosures requires the board to make sure that all licensed CPA's that are signing these financials are qualified. Without the attest experience requirement you are basically saying anyone can sign and issue financial statements.
1450	I think the requirements should assure that the individual applying has the necessary experience to opine on a F/S Whether Audit Review or Comp, I think the current requirements are a little light
1451	I think the requirements should not be applied universally, but only to those practicing public accounting. I am not practicing and I have received notifications.
1452	I think there is value in the attest experience. You learn about professional skepticism in action which is very important, and you learn how to investigate and prove material balances which is helpful even as a tax only practitioner. You also learn about every day good habits like tieing out sub ledger balances to summary schedules and workpaper referencing and documentation - all of which are good habits to have no matter what area you practice in. I have been a tax only practitioner my entire career. But having worked in National Accounting forms for a good portion of my career, I have spent many hours on FAS 109 and ASC 740 which are essentially

Licensed CPA – 20 + years – 2,575 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
	attest functions. I think my audit hours, although they slowed down my licensing process and took me out of tax season a bit early on in my career, have benefitted me over the long term. To do away with the attest function across the board would be a mistake, in my opinion.
1453	I think there should be a distinction between candidates who want to be auditors and those who are going to become tax, technology, management, or other types of cpa's. Only the auditors should have to fulfill the experience requirements.
1454	I think there should be a separate designation for those providing attest services and those providing tax services.
1455	I think there should be an attest experience requirement. 500 hours seems reasonable.
1456	I think there should be different attest requirements for the type of financial statements I prepare, the highest level of which is Compiled, non-full-disclosure statements. It doesn't seem reasonable that a CPA preparing that type of very low-level reports is held to the same standards as the large firms that prepare audited financials that the public actually relies upon.
1457	I think this is an important requirement. I know I personally benefited and extended my competency and knowledge through having to fulfill this requirement.
1458	I think this requirement should remain as currently in existence and should remain for anyone getting a certificate even if they do very little attest work. I do not think we should reduce our requirements--that would demean our profession and the value of our certificate.
1459	I think this serves to help larger firms more than bread and butter firms, which make up the majority out there. / We are more focused on tax and compliance type issues, far less on Attest work. / I think Ethical guidance is far more important for these new comers, as can be seen by the rampant ethical issues showing up in the profession, particularly at the top of these large firms. / The load of regulation on the smaller firm out there is very heavy, and I think not focused on our need more on your regulating those larger situations.
1460	I think those with a license but no attest experience should have a pathway through continuing education to receive attest ability for review and compilation.audit attest experience should not change
1461	I think to be a CPA in California you MUST need to have the same attest experience that we had to have years ago. None of this "second track" A CPA should be able to audit and sign financial statements - no exceptions!
1462	I think two years experience is very valuable and important for those passed exam to gain practical understanding about real business. / One year is not enough to understand how organizations function that is critical for auditors to assess the risk.
1463	I think two years of real audit experience is the correct amount of time to gain audit experience.
1464	I think we need more attest experience for attest licensure, not less. There are some folks with more than 500 hours technically who are not really qualified to do audit work without significant supervision.
1465	I think you need to continue to use the form and collect the information.
1466	I think you should separate CPA status from licenses to manage and sign audit statewments like Illinois and Texas.
1467	I thinks the dual track diminishes the value of the license. All CPAs should be required to meet the attest requirement. Without the ability to perform the attest function, there is no difference between a CPA and an EA.

Licensed CPA – 20 + years – 2,575 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
1468	I thought it was essential to prove I could perform basic attestation duties.
1469	I thought my experience requirement and documentation was very valuable in my training to be a CPA. I think anyone coming directly out of school needs the experience before they should be allowed to hold him or her self out to the public as a CPA. Although I currently reside in Tennessee virtually all of my clients reside in CA.
1470	I thought the Form E process in the lates 80's was valuable in being able to audit government agencies. I am proud of my accomplishments of mentoring three individuals in achieving their "attest experience" to become CPAs. I believe the title of CPA is deserving for requiring the attest experience in our state and would hope the Board continues to require it.
1471	I thought you would actually give us questions to answer. No comments at this time.
1472	I understand most CPA's will never sign a financial statement; however, CPA's need a basic understanding of financial statements that can only be achieved through the 500 hours of attest training. I, for example, provide intellectual property damages work so I don't need to sign financial statements, but before I could do this work, I needed a foundation. Their is a lot of incompetence in accountancy and to not require the basic 500 hours of initial training by all CPAs will greatly increase the number of accountants I meet who are clueless and a dishonor to the profession.
1473	I underwent a two year experience requirement to receive my license, and I believe that any CPA / candidate who intends to perform attest functions should definitely be required to obtain this / experience under a licensed CPA firm.....If a candidate has no intention of performing attest / functions, then no experience requirement, but a "special designated" license should be issued; / and perhaps a different professional designation other than Certified Public Accountant should / have to be the one made known to the potential clientele and general public.
1474	I view the apprenticeship period as extremely important for accountants entering the profession who will engage in audits of financial statements leading to a professional opinion to be relied on by the public.
1475	I want to make sure that this requirement is maintained at a high standard. Any degradation of this requirement (not requiring 2 years of public accounting while doing attestation work) causes the CPA status to be less valuable.
1476	I was a CPA with [redacted]. in the 1970s. I am currently retired and my license is inactive, but I have been an adjunct accounting professor at [redacted] College for the past 14 years. I have taught, audit, financial accounting, managerial accounting, intermediate accounting, and personal income tax and have published several articles in The CPA Journal, as well as Outlook (predecessor to the Cal CPA Journal), the California Enrolled Agent magazine. I think that the attest experience requirement is essential as a requirement for the issuance of a CPA license. The attest experience helps a candidate to understand financial statements and helps to develop a level of accounting sophistication that is essential to the practice of accounting, even if one practices only in the field of income tax preparation. Income taxes do not exist in a vacuum from GAAP financial statements.
1477	I was a partner for a major accounting firm for 15 years and was principally in charge of audit engagements.

Licensed CPA – 20 + years – 2,575 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
1478	I was a tax partner at one of the big four firms so my involvement with attest work was auditing tax provisions only. Knowledge of attest standards was therefore still applicable. There were others in tax who did no commercial, i.e, C corp work where knowledge of attest standards did not apply.
1479	I was an audit supervisor/manager for one of the Big 8 firms in the 70's, and when I formed my own firm continued to perform audits through the 1990's. For the past 15 years I have not performed any attest work and have only issued compilation reports (OCBOA)--income tax basis.
1480	I was certified in 1976, when there was no attest requirement. Within the year I was working in the private sector doing CFO work. Nonetheless, I believe that experience should be required in this field; that said, whether 500 hours is a good amount of experience, I couldn't really say.
1481	I was exposed to auditing during my training and I think that helped me in my career in many ways.
1482	I was fortunate to work for a firm ([redacted]) that facilitated my gaining audit experience, since I was hired into the tax department. I did learn from the audit experience, which has helped me in a few non-paid reviews of accounts for small non-profit organizations (not real audits, but similar concept).
1483	I was license long ago in 1980. I was involved in a few audit & review engagements but was primarily into taxes. I can not see the benefit of requiring 500 hours of attest experience for someone that will eventually provide mostly tax services. But I do feel the 500 hours is appropriate for someone that will be involved in the accounting (audit/review/compilation) areas.
1484	I was licensed 20 years ago and I got licensed by working in an internal audit department for a bank. I worked under licensed CPAs in the department and covered the areas of experience required but didn't have external attest experience per se. I am now a CPA in industry as a financial controller but I'm glad I had that experience working under a CPA. I don't think the experience requirement has to be specifically attest experience but can be working under a CPA getting the relevant experience in accounting.
1485	I was licensed when the attest experience requirement was in effect. I went into the profession to practice in the area of taxation. Nevertheless, I actually appreciated the requirement because I had to really learn the full aspects of my trade. Turns out that experience served me well in my career since I was able to more fully understand the accounting necessary to properly prepare an entity tax return.
1486	I was never pleased about the shortening of the time experience was needed for the attest experience. I had to work two years to qualify for the attest authorization and I don't know how anyone can get enough experience in just one year. Maybe there should be a probationary time after the 500 hours where their work has to be peer reviewed each year for two years before going to the 3 year cycle, or be working in a firm that reviews their work before issuing.
1487	I was notified of the continuing education audit in November and was able to easily gather the necessary certificates and respond within the 30 days allowed. If I had needed to contact providers for verification or if the notice had come during a busy time or vacation, is there a process for requesting additional time?

Licensed CPA – 20 + years – 2,575 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
1488	I was required to have two years of experience in auditing. I don't believe that there should be any differences among licensees as to experience.
1489	I was severely disappointed many years ago when California did away with the traditional track for becoming a CPA and implemented the multiple track system we have now. It is extremely frustrating to me that the CBA would dilute the value of the brand by allowing people to hold the credential who are not capable of doing the one thing the credential allows. It's monopoly if you will. The only thing a CPA can do that nobody else can do is perform attest services. That is it. That is our license. Yet because younger people were complaining that it was too hard to get certified, the state decided to lower the bar and make it easier for people to get a CPA license. But wait, they will have the license and be able to put the three letters after their name, but they won't be able to do the one thing that only CPAs can do????? And there is no required modification to the advertisement or use of the brand???? What I don't think those in power realize is that there is tremendous value from having to do audit work. It may be hard to get, a person may not like it and may later decide to do something else (like tax) but audit experience is invaluable. I like to refer to auditors as "trained skeptics". And I firmly believe that the skepticism we have is what sets us apart from other bookkeepers, EAs, accountants, etc. We don't just regurgitate information, we look at it critically. We find errors, we find fraud, etc. I wrote a letter to Gov. [redacted] many years ago suggesting that CPAs without audit experience be required to modify their use of the credential in some way. Such as "CPA Lite" or an "*" with a footnote that the CPA is not licensed to audit financial statements. I'd be happy to discuss this more. As you can tell, I am pretty passionate about it.
1490	I was subject to the 2 year audit experience requirement. Looking back 50 years later, I still find that requirement as foundational to everything I do, whether tax, consulting , reviews, etc. / New staff, CPAs, etc., need a seasoning, mentoring process whereby they learn due care, due diligence, professional judgment, ethics. It cannot be learned just in a book. I would analogize the attest requirement to the residency requirement of physicians. I look at the quarterly reports about license suspension/termination cases and shake my head. Would the case be preventable if the attest experience requirement was longer? Or more specific? /
1491	I was very disppointed by the attest experience requirement. The language reads "Failure to submit the Certificate of Attest Experience (Non-Public Accounting) is viewed by the Board as an attempt to impede the applicant's certification and may result in disciplinary action." / You can have an individual that works for you that is not meeting expectations nor is CPA worthy but you are forced to sign off on their experience. It never lets you rate their skills. This process is an embarassment. We need quality CPAs!!!!
1492	I went inactive after 20+ years, specifically because of the attest CPE requirement. I have a 100% tax practice and it was not practical or useful to obtain that CPE. If you drop the requirement I will go active again.
1493	I went through this process myself, and 500 hours seemed about right. It was difficult to attain experience in all phases of audit. The reason for this is I work for a small firm with a limited number of engagements. And, most engagements were for non-profit entities. Because of this, it was difficult to gain experience, for example: inventory, because few of the clients had this issue. / However, I felt that I got a very rounded experience from this. / Upon attaining my attestation certification, I also signed for my employees, as to their attest experience. I feel

Licensed CPA – 20 + years – 2,575 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
	that, in 500 hours, those employees were exposed to sufficient issues so as to make their experience relevant and appropriate.
1494	I wish I could offer comments, but I'm not aware of the changes made over the last few years. I've been licensed since January of 1986, and have not studied the new types of attest and non attest licensing currently in force.
1495	I work as a CEO/CFO for a small non-profit financial institution. Although I do not practice as a CPA, I have always renewed in case that I want to return to practice. It would be nice to not have to get so detailed in the experience requirements. For example, I spend a lot of time at conferences learning about computers, computer security, banking, finance, detailed process flow for financial transactions, and other items that directly impact my current job. Many of these offer CPA credit but some do not. Please respect current job positions!
1496	I work in private industry and do not prepare compiled, reviewed or audited financial statements; therefore, have never participated in the attest experience requirement.
1497	I work in private industry so do not sign or attest.
1498	I work in private practice and do not sign (attest) to any financial statements. However, I believe it important for those of us who either manage the preparation or prepare financial statements for the company to understand the requirements the CPA will be looking for and to be licensed as a CPA. To require that I actually have 500 hours of attest experience to continue as a CPA is not acceptable to me.
1499	I work in tax, I never do audits. I probably somehow got a firm to sign off that I did 500 hours of attest, but I would not say that I really did the attest work. I knew nothing about audits then and nothing now. I feel I am a capable, reliable and honorable CPA. If a licensee is not doing attest work, why make them do time in something that will not be valuable to their career?
1500	I worked as an staff auditor in San Francisco for [redacted] from 1972 from 1972 to 1976 then worked continuously in private industry accounting and financial management from 1976 to present. I let my license lapse form [redacted] when I had it reinstated to present.
1501	I worked for a big four firm for 27 years. I thought the 2 years of audit experience required to your your cpa at the time was appropriate
1502	I worked for a CPA firm for the first 6 years of my career. 1969-1975. During that time I did no attest engagements.
1503	I worked for a public accounting firm, so it was no problem to either document or meet the attest experience requirement. 500 hours is only about 1/4 of a work year of 2,080 hours. It is important to have some work experience and a requirement of 500 hours should not be difficult to obtain.
1504	I worked for [redacted] right out of college [redacted] made sure that every person who passed the CPA exam had their attest hours and required work completed within 2 years of completing the CPA exam. Therefore my attest experience was very easy and well managed.
1505	I would amend the form for the non-public accounting experience to allow for the signature of two CPAs in the non public or govt. accounting area to attest to the applicant's experience or one CPA and someone higher up in the organization if two CPAs are not available. My reasoning is that the non-CPA signatory is not qualified to opine on the adequacy of the

Licensed CPA – 20 + years – 2,575 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
	experience submitted but whose signature only serves to validate that the organization is allowing the appropriate form to be submitted.
1506	I would expect the CBA to consider the generally positive public perception of CPAs and how changes to the attest experience requirement will affect those perceptions. / / My personal opinion is the attest experience requirement is a good tool to enhance future CPAs understanding of generally accepted accounting principles. I believe this is good for the profession at large even though I understand many CPAs may end up working in environments that may not require much GAAP experience.
1507	I would hope that the CBA would keep the attest experience requirements just as they are. / I would hate to see the CBA adopt the Pennsylvania guidelines of no experience.
1508	I would keep the requirement at least equal to its current 500 hours. It takes a significant amount of time and training to be able to apply the items learned through college in the real world.
1509	I would like the CBA to protect my license. There are many individuals preparing financial statements that call themselves Accountants who do not have an Accounting degree nor are they CPA's.
1510	I would like to go back to where an inactive CPA cannot charge a "fee for service", but does not have to state "INACTIVE" on the stationery. When writing a personal letter on CPA stationery, the receiver does not have to know if we are active or inactive. They can always look up the accountant to verify their active/inactive status.
1511	I would like to see the requirement for working for an experienced cpa so that the candidate will be supervised during a two year period. Reinstate the experience requirement that was in effect in the early 1980's.
1512	I would not expand the requirement any further. I think they are good as they are.
1513	I would prefer it if all of the CPA candidates had to complete the attest experience requirement to obtain their CPA license. / Now that there is the General requirement that is allowed to obtain a CPA license, perhaps some code or designation could be used with those CPAs , so the public is aware of the difference in the various methods individuals can become CPAs.
1514	i would prefer the experience be returned to the 2 year requirement. i also believe the attest function hours should be 1,000 hours over the two year period. my experience has shown that the new applicants do not get enough overall accounting and attest experience in a one year 500 hour requirement.
1515	I would prefer to see the number of hours of experience increased. The current amount is less than 3 months experience. I would vote for 9-12 months of experience before the applicant can sign an attest statement.
1516	I would recommend three years attest experience requirement. One year experience is not able to comprehend the CPA daily work need. /
1517	I would suggest the following: / 1) Increase the required 500 hours (at least to 1,000) / 2) Most, if not all of the required hours should be audit hours / 3) Earning credit hours from a CPA in private industry should be discontinued (i.e. would therefore necessitate employment at a public accounting firm). / / The public accounting / audit environment develops a process oriented and analytical mind set that is very important to have as a CPA and IMHO cannot be obtained solely through private industry experience.

Licensed CPA – 20 + years – 2,575 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
1518	Iam retired
1519	If a CPA candidate is applying for a license to provide attest services they should be required to meet the minimum 500 hours of attest experience.
1520	If a CPA is to practice and sign attestation reports experience in all facets of such an engagement should be a requirement. If a practitioner will not sign such reports (i.e. Tax practioner) then the experience requirement should be in that aspect of the manner in which they practice.
1521	If a CPA will be involved with the preparation and signing of reports for attest engagements, then I think that there should be a requirement of a minimum of 500 hours of attest experience.
1522	If a license applicant is planning to do any form of auditing services, the attest experience requirement is crucial. Education gained in the classroom is fine and valuable, but it does not provide the equally valuable experience that comes from actual audit work.
1523	If a person is going to sign an attest report it makes sense that a minimum number of CPE be required to stay current.
1524	If anything the 500 hour require is too low. Someone can complete this requirement is less than 6 months.
1525	If anything, it should be higher. There is no way an individual can complete an audit in accordance with all the current requirements with only 500 hours. My staff have 7 plus years of experience, and do have their licenses, but they do not have the capability of performing an audit on their own, and they would freely admit to that.
1526	If anything, the experience requirement should be expanded to a greater number of hours because of the complexities in modern financial reporting.
1527	If anything, the experience requirement should be greater! A CPA with only 500 hours attest experience does not have sufficient experience to be signing audit opinions. To gain an adequate level of knowledge to be responsible for signing audit opinions that the public will be relying upon requires years of experience. I would propose lengthening the requirement to at least 2 years.
1528	If CBA is going to have one license only, then CBA needs to keep the attest experience requirements to ensure the public's interest is protected in the future. I am not in favor of eliminating the attest experience in order to obtain a CPA license.
1529	If I were writing the rule today, I would like to have it be more specific as to what types of work would qualify as 'attest experience'. Thinking back on my own career, which has been entirely with large public accounting firms, I do not believe that I would have been qualified to sign attest reports after only 500 hours (the equivalent of about 3 months) as a junior staff accountant in a large firm doing routine audit testing. I would want to have had at least some experience in supervising and reviewing attest work, and drafting reports, as well.
1530	If it is still 2 years, I think it is good. We need expertise in this area and experience is the only way. Books only do a small part
1531	if someone does attest work, the experience requirement should be increased
1532	If the issue is whether the requirement for attest experience should be continued, I think it should.

Licensed CPA – 20 + years – 2,575 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
1533	If the only thing that CPAs can do that others cannot do is attest, then we should have the requirement if they are going to prepare reviews or audits.
1534	If the plan includes reducing the number of hours of attest experience this may not be good for the profession. We need to keep the standards high for CPA licensure. Quality of experience is important too, but given the state of business today were time is of the essence sometimes rushing to get the hours completed does not ensure a good learning experience.
1535	If the purpose of the CPA designation is to signify competence in the audit (attest) function, one must have some experience. If there are plans afoot to change the number of hours required I would suggest an increase.
1536	If you not in public accounting and will never be signing attest reports, I don't think attest experience should be required.
1537	If you want to protect the people of Calfornia from incompetent CPAs you need to tighten up on the attest experience requirement. The fact that a person meets the five year education requirement means that they are good at reading and taking tests. It says nothing about how they will perform in the field doing attest work. That can only be determined by having them do attest field work under the supervision of a CPA who does attest work most of the time. The business world has changed a lot since the "two year experience requirement" for obtaining your CPA license was removed. As I see it, the business world since that time has become more complicated. During that time the ethics of business people have deteriorated signicantly. This is shown by the rapid increase in the number of people being arrested and imprisoned for white collar crime. Doing attest work now is far riskier than it ever has been. Today's business world is a dangerous environment. The public is not being served by allowing people with minimal attest experience (500 hours which may or may not be audit work) to sign audit reports. / / How much experience should a person have in order to sign an audit report? When I was working my way up the ranks to become a audit partner in one of the Big Four CPA firms I saw many people leave the firm. There were some that left upon achieving their two years of experience. With their new CPA license in hand they immediately started signing audit reports as a sole practioner. Some of these people became successful CPAs. Some left public accounting to do something else. And a few failed spectacularly taking not only themselves but other people down with them. Would having a 3 year experience requirement instead of a 2 year requirement have eliminated the spectacular failures? Probably not. You can not teach people common sense. Nor can you teach them to evaluate the risk before they accept new audit clients. Nor can you teach them that they really aren't as smart and as technically proficient as they think they are. / / So where does this leave us? The current experience requirement of 500 hours is sixty three 8 hour days doing attest work that may not be audit work. Based on my experience, I would say that 63 days is not enough time. The things that make a good auditor do not come from going to college for 5 years and auditing cash for 63 days. What makes a good auditor is common sense, scepticism, knowledge of the industry, and experience. These attributes only come with spending time doing attest work. Even with years of experience some people never develop these skills. / / I think going back to the 2 years of experience doing audit work would better protect the public from new CPAs who think they know everything since they have a CPA license. I am sure that reinstating the 2 year requirement is not feasible politically. However, anything the CBA can do to lengthen the

Licensed CPA – 20 + years – 2,575 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
	experience requirement and also put in requirements as to specific attest work each candidate must perform during their 500+ hours would help protect the public. / /
1538	IF YOUR A GOING TO BE A PRACTICING CPA AND HAVE CPA AFTER YOUR NAME,THEN YOU NEED TO GET THE ATTEST EXPERIENCE REQUIREMENT. THIS HAS BEEN GOING ON FOR AT LEAST 45 YEARS AND WE HAVE A LOT OF CPA'S SINCE THEN THAT HAVE GOT THE EXPERIENCE NEEDED TO GET THE NAME CPA. DON'T CHANGE.
1539	I'm [redacted] and only do tax work
1540	I'm a CPA in industry.
1541	I'm against the added 30 unit education. We are Public Accountants not educators. With the new requirement an applicant never needs to be in public practice. A Tax only experience qualify's for the same license as a public accountant.
1542	I'm concerned that the attest experience requirement has been eliminated. Even though it's a skill used by a relatively small percentage of CPA's, I feel like forcing candidates to work in an environment where they can get this experience provides them with a great deal of other experiences that they're not getting any more. The result is large numbers of new licensees going to work in small firms that are far less likely to have the quality control standards and procedures of the bigger audit firms. We're raising a generation who will have no exposure to "the only thing that we're licensed to do" or to the standards and expectations of the firms who do this work. We've dumbed-down the license.
1543	I'm getting tons of error messages when I hit the "next" button, usually, "sorry, an unexpected error has occurred." The attest experience requirement should not be relaxed because the fundament role of a CPA is to know how to conduct an audit. If that's not the minimum standard, the Board of Accountancy should be dissolved.
1544	I'm just unsure about the real value of 500 hours unless the CPA will be continuing in public practice signing reports. Specific skills atrophy over time. I wouldn't consider signing an audit report or preparing tax returns because I've been out of that type of work for over thirty years. Attest experience is just another arbitrary hurdle that can give clients a false sense of security that a practitioner is actually competent to perform a specific professional task at a given point in time.
1545	I'm not involved with day-to-day practice now, so I have no opinion.
1546	I'm not sure 500 hours is enough experience to certify that someone can competently attest on financial statements.
1547	I'm not sure how that would be measured other than by having a CPA firm that the person works for sign off on the experience requirement. There would have to be specific measures that would have to be met.
1548	I'm retired. No comments to submit. Many thanks.
1549	I'm sorry, I have no recent experience with this requirement. I'm a sole practitioner, licensed, but not really doing core public accounting work. I have no employees who I would attest for. I'm completing this survey as a result of a post card received.
1550	I'm wondering if having to do actual audits is necessary for the attest function. For example, in smaller firms there may be no audits, but reviews and compilations. In my view, does the applicant have command of GAAP and
1551	Important part of the experience.

Licensed CPA – 20 + years – 2,575 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
1552	Important requirement. Current number of hours required is not enough to provide for the experience required to be allowed to sign an attest opinion.
1553	Important to be capable of audit a medium size business.
1554	In dealings with the public, most people equate CPA with tax knowledge, not attest. / / In dealings with employers, they often state "MBA or CPA" required. The type of knowledge gained in certification that equates to an MBA usually comes from the attest experience; it could come from other CPA related work as well. / / I see no damage in dropping the 500 hour attest requirement.
1555	In a small local firm, it is difficult to provide attest experience to any new licensee. We no longer provide attest work and will have to rely on other firms to sign off new licensee.
1556	In addition to being an active CPA, I am also teach Auditing to Graduate Students. I dislike the new requirement as it seems to commoditize the CPA license. We are starting to look like a state like Indiana where you became a CPA without work experience. Previously there was 1,000 hrs Attest requirement and two years with a firm. Now this experience requirement was cut in half by the 150 unit rule. These are not the same thing and education is not a substitute for experience. Nor is working for a CPA not in public practice. I believe we should go back to the 1,000 hr Attest requirement and two years with a CPA firm.
1557	In addition to having been in practice, I also teach accounting online for a [redacted] College. The attest experience requirement provides the CPA candidate with fundamental experience which cannot be acquired simply from reading a textbook or watching a video. CPAs face more than their fair share of litigation, despite all the regulatory oversight, and experience can help reduce negligence and costly errors. The experience requirement protects both the candidate and the profession.
1558	In addition to the attest requirement, I favor additional experience requirements in the areas of tax preparation and financial forecasting in order to produce CPA's with a more rounded background.
1559	In addition to the technical and academic requirements for the CPA license, the experience requirement is even more important in the current global business environment. The subjective elements of an individuals judgement are also critical today, and should be evaluated by on the job observation.
1560	In all honesty, even after I earned my 4-year degree (BSC), and even after I passed the CA CPA Exam, I was not prepared for the profession, in the real world. The experience requirement is what adequately prepared me for the real world.
1561	In an ever increasing and always more complex role in attest engagements and in business, laws and ethics, in general, "500 hours" is, quite frankly, not sufficient. The number of hours may be enough (maybe)...but, the quality of those hours must also be strictly measured and assessed. / / And, a system for assessment must be vigorously applied!
1562	In an ever more complex business environment, with greater public awareness and need for reliance on accurate financial information, I believe the attest experience requirement should be strengthened and include increased requirements in terms of fraud detection, financial statement preparation, auditing in complex data processing environments and increased focus on government accounting and revenue recognition.

Licensed CPA – 20 + years – 2,575 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
1563	In general, the experience required is one of the most important components to the licensing requirements. Some individuals can be very good at testing so they can pass the written exams but it takes a lot of detail work, applying the standards and business savvy to become a really good auditor. Our young professionals are not becoming licensed because of failing to pass the exams. In fact, most of the young folks working for me had substantial attest experience but could not get the exams done on a timely and reasonable basis. So keep the experience requirements and work on how to get the exams set up more reasonably. I would consider having students able to take exams after their fourth year of study and then finish the fifth year with additional classes. Then if they don't pass they have one whole year to get it done before leaving the school setting where they are used to studying and preparing for exams.
1564	In my opinion the 500 hours attest experience promotes an increased practical knowledge and skill to analyze financial transactions, financial statements, and the required financial statement note disclosures which aids in the prevention/detection of fraud and for accuracy within the Generally Accepted Accounting Principles and other applicable standards as the assignment warrants. The attest function develops professional skepticism which enhances the service provided to the consumers and regulatory agencies.
1565	In my opinion the attest experience requirement is crucial to the education, training and capability of the candidate to properly perform the duties required of a CPA and to meet the consumer's expectations of what a CPA does. It is akin to a physician's residency training, albeit not in a lifesaving situation. Nonetheless, financial decisions and mistakes in that area can cause irreparable harm and care should be taken to ensure that candidates are fully trained to perform a CPA's duties.
1566	In my opinion the attest requirement of 500 hours should not be changed.
1567	In my opinion the experience gained through working and gaining actual experience by far outweighs additional education through a masters degree.
1568	In my opinion, it continues to be necessary; the analytic skills that come with audit experience are invaluable in other areas of the profession. This experience gives the candidate the necessary skepticism we should always exercise to produce quality work. / / The CBA already has a process that permits award of a CPA license to those who meet all qualifications except being qualified to sign attest reports. This is a good feature of California's licensing suite and its continuance. /
1569	In my opinion, no one should be entitled to use the CPA designation without having completed the necessary attest work, undergone a review of that work, and a supervisorial sign-off certifying full exposure to all the attest functions with satisfactory completion. I believe the general public is confused and misled by the current provision allowing non-attest individuals to hold themselves out to be a CPA. The present practice denigrates the CPA certification and lowers the expected standard of someone who presents themself to the world as a CPA. Lowering standards to increase the number of CPA's is not the solution to growing our profession.
1570	In my opinion, the attest experience requirement is both adequate and appropriate. I do not feel it should be changed.
1571	In my opinion, the CPA attesting to financials should have a minimum 1yr of attest experience under a seasoned CPA and/or CPA firm.

Licensed CPA – 20 + years – 2,575 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
1572	In my opinion, the experience gained through actual attest experience in the field is vital to understanding the impact of the opinion that a CPA provides to the financial public. I also believe that this experience cannot be duplicated in a tax, consulting or compilation practice. / / I also believe that 500 hours is not sufficient and should be increased to improve the quality of the licensed members of our profession.
1573	In my opinion, the requirement of field experience in the attest function is absolutely necessary. A single required Audit class or simply reading a book cannot provide the knowledge and experience that is needed to be able to truly attest to the accuracy and validity of a company's financials statements.
1574	In my own somewhat limited experience, I have found that candidates that have not been required to have attest experience are lacking in analytical skills.
1575	IN MY VEIW ATTEST EXPERIENCE HAS BEEN VERY IMPORTANT
1576	In my view, the attest experience requirement is essential. I would actually like to see the 500 hour requirement increased.
1577	In order to be a well rounded CPA, field experience in the attest function is vitally important even if you do not need it in your everyday work.
1578	In order to provide clients with any level of attestation, a candidate for licensure should receive training and practical experience which enables him/her to achieve a professional level of competence.
1579	in order to provide potential licensees with a full broad experience,the attest requirement should be retained.
1580	In order to train a good CPA, I think it's still a good idea to have 500 hours attest experience requirement for CPA candidates.
1581	In smaller firms that still do audits, the attest experience tends to be more well rounded as / staff is exposed to all facets of an audit over time. However as fewer and fewer smaller firms do / audits, this makes it more difficult for staff to get the hours they need in this area unless they plan / to try to work with a much larger firm initially.
1582	In the effort to protect the public's interest, I do not think the 500-hour requirement should be relaxed at all, and in fact, should be considered for expanding to 750 hours. / / I do not think that the breadth of experience gained in only 500 hours is sufficient. Too many unqualified CPA's out there signing reports and doing attest work.
1583	Individuals such as myself who has been certified for forty plus years and have performed attest proceedures with a major firm such as [redacted] for 7 years and set up internal controls for listed companies and prepared 10-k's and 8-k's for 30 plus years and maintained relicense requirements from 1962 would have difficulty to document 500 hours specificly
1584	Individuals were very helpful and considerate.
1585	Initially it was very confusing getting the proper documents filed, finding and hiring an auditor. It was also time consuming and costly.
1586	Instead of requiring all CPA candidates to obtain 500 hours of audit experience, the standard could be relaxed so that only CPA candidates intending to work in an audit environment be required to obtain 500 hours. If a candidate was not sure about his/her career path, there could be some options: / / 1) Either default to the 500 hours, or / 2) Exercise a provision to

Licensed CPA – 20 + years – 2,575 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
	upgrade the CPA license at a later time / / My assumption is that only a minority of CPAs spend careers in audit.
1587	Instructions for filling out the peer review section of the licence renewal was not clear. As a result I had to resubmit information.
1588	Integral part of the preparation of a qualified CPA
1589	Is critical to ensuring the public's value of the attest function in light of increasing complexities and transparency of truthful, accurate, relevant financial representations. Working under experienced supervision and comprehensively dealing with real world situations cannot be replaced by education or other avenues of learning.
1590	Is this for initial licensing or for CPE purposes? If for the latter the requirements are way too onerous.
1591	It should be modified since many accounting students cannot or don't get jobs with larger firms and therefore are unable to qualify with "audit" or attest experience. I personally know several of my friends children who did work for Big 4 firms and other large firms that NEVER did attest work while they were at the firm they worked for and further more couldn't probably even find the audit department of the firm (at least 6 people I know told me this). On the other hand I have a very talented person working with me for the last 7 years that is a far better accountant than any of the people I mentioned above. She handles all my accounting clients books, prepares all corporation and partnership returns (which I review and rarely find ANY errors on, prepares the 3 or 4 annual compilation statements we doe (which I also review in case she makes an occasional error) and again I rarely find any errors. She is current on the wording and requirements for compilation statements and engagement letters and also prepares all of those. I previously worked at a large local firm as a tax supervisor and was also an off-site reviewer for California for the peer review program and I can tell you that the quality of statements I saw from small and mid-size firms during the 3-4 years that I was on off-site reviewer were far inferior with many errors than ANY work this young lady has done since she has worked with me. Unfortunately she can qualify for the CPA exam and has not taken it yet since she will not be able to get "attest work" to qualify as a CPA. This is why the rules should be changed
1592	It appears as though the interpretation of Law and the requirements of Law are different for the different generations - many Millennials seem to see things totally different than any other generation.
1593	It appears there is less and less need for these types of services.
1594	It can be very difficult for anyone who does not work for a medium/large CPA firm to have the opportunity to obtain 500 hours of attest experience. Many small CPA firms no longer provide any sort of financial statement preparation due to the high costs associated with insurance and peer review and the increasing potential for lawsuits by third parties. This means that a candidate working for a small CPA firm may have very little opportunity to meet the 500 hour requirement.
1595	It can be very difficult for non auditors to achieve.
1596	It certainly is a good idea to require at least a year of relevant experience in order to get certified.
1597	It does not pertain to me because I do not perform such services.

Licensed CPA – 20 + years – 2,575 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
1598	It does seem 500 hours of experience should be needed to sign on attestation engagements. I am a former Big 8 auditor and it does seem necessary.
1599	it gave the CPA a wide variety of experience
1600	It has been a long time but the process was rigorous and thorough.
1601	It has been a long time since I did anything more than a compilation. I understand that one can become a CPA without doing the audit experience and that makes sense as there is such a need. If one is to work in business entities doing audits, reviews or compilations, there should be at least 500 hours of attest experience. / / This survey might be more helpful with a more specific question.
1602	It has been so long, I can't give any answer.
1603	It has been so long. It was a had test.
1604	It has gotten too easy to become a CPA in recent years due to the less stringent attest experience requirement.
1605	It is a fundamental part of licensing, similar to residency for Doctors
1606	It is a good thing.
1607	It is a huge mistake for the Board to consider the elimination of the attest experience. The Board should not take part of the destruction of the profession. Stronger requirements, not weaker, is what is needed to protect consumers.
1608	It is a valuable component of the licensing procedure
1609	it is a valuable requirement. it may be that 500 hours is too many, as long as the experience includes all types of attest experience including supervision.
1610	It is a very important part of our profession. It make us different from accountants that do not hold / a license to provide the attest functions. (present time). Without this requirement the new individuals / applying to become CPAs will lack one of the most important parts of the profession.
1611	It is absolutely critical that new licensees obtain at least 500 hours of properly supervised attestation experience. In todays world of specialization, auditors need to be properly trained, supervised and have hands-on experiences to adequately exercise their professional judgment
1612	It is absolutely necessary for licensure if the person is to be able to sign financial statement reports.
1613	It is an absolute must. I have seen too many CPA's that have been signed off that do not know how to prepare financial statements and also can't perform an audit.
1614	It is an important element to gaining knowledge and understanding of auditing.
1615	It is an important requirement because auditing/attest services are actions that only CPAs can do. Thus making sure that candidates for the CPA have proper experience in offering attest services strengthens the professional aspect of their preparation. While auditing can be studied in a class, one does not acquire the judgment required for attest services without doing attest services. Thus the experience requirement is an important part of being ready to carry the CPA credentials.
1616	It is an important requirement to maintain competence and integrity in our profession.
1617	It is an invaluable experience for any CPA. I have not performed attest services in over 15 years. However about 10 years ago I worked for the [redacted]. The performance

Licensed CPA – 20 + years – 2,575 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
	of this position required the reliance on attest services performed by CPAs. I was disappointed in the quality of much of the work I reviewed. This even led to the discipline of one CPA. I can't help but feel that we are dumbing down our profession.
1618	It is appropriate as it currently is.
1619	It is appropriate to have attest experience.
1620	It is burdensome and aggravating to have to spend so much time, money and energy on requirements that do not improve one's daily practical skills.
1621	it is clear very few cpas perform audits. it is much more difficult to perform than taxes or accounting. from my reading of the number of system peer reviews performed less that 10% of all cpas participate in preparing audits. / / it is like the difference of the number of attorneys who go into court. cpas who perform audits should be separately qualified to perform audits.
1622	It is essential to all CPA's. IT should be required for all applicants regardless of whether or not they intend to perform attest engagements. Otherwise, the CPA brand will be diluted into two brands, one for attest and one for non-attest. This would create confusion by other stakeholders as to their understanding of what a CPA is competent to perform. I am a Tax Only practitioner and I have my attest requirements fulfilled. It makes me a better all around CPA.
1623	It is essential to have attest experience to be licensed.
1624	It is geared toward the "large" firms and creates problems for the small practioner
1625	It is good experience that is critical to training public auditors.
1626	It is good to have as it "helps" insure the capability of firms and individuals in their ability to perform engagements and for the community as a whole be able to rely on those reports.
1627	It is ideal that the 500 hours of attest experience is a requirement for licensure.
1628	It is imperative that if the State of CA allows CPAs to sign off on an opinion that they receive attest experience as a prerequisite of licensure. Admittedly, a newly licensed individual does not have the ability to sign off on an opinion but NOT providing any attest experience as a condition for licensure would violate every tenant of protecting the consumer.
1629	It is imperative to have the current minimum of 500 hours of experience.
1630	It is important for a CPA to have practical, "hands on" experience. The attest experience based upon hours of fieldwork with that fieldwork demonstrating increasingly more complex work is, in my opinion, a MUST HAVE for CPAs.
1631	It is important for CPAs to have through knowledge of preparing financial statements. I would explore creating two levels of financial statement preparers based on size of companies serviced. / A split may be for financials with a company with sales less than say $50,000,000 in sales and those that are over that amount.
1632	It is important for the attest experience requirement to remain intact. The audit and attest experience requirement will help ensure that CPA candidates understand financial reporting and related financial analysis, internal control, fraud and applicable financial reporting frameworks because they have been exposed to these elements and have learned to develop procedures to assess the validity and adequacy of recorded balances and related disclosures. The attest experience requirement also provides candidates with tools to assess risk. I strongly believe that removing or further limiting the attest experience requirement will result in licensees with inferior accounting, financial analysis and risk management skills.

Licensed CPA – 20 + years – 2,575 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
1633	It is important that a CPA candidate who is going to sign reports must have the education and experience to adequately prepare and review attestation financial statements. The trend is to prepare more and more fair market value financial statements and experience and education are important to evaluate different issues.
1634	It is important that CBA maintain stringent requirements for qualification of experience toward licensure.
1635	It is important that CPA's have experience and the 500 attest requirement helps to ensure that CPA's have high standards and have the requisite skill sets to service their clients.
1636	It is important that CPAs have real life, actual experience doing things. Many states seem to think that if you pass an exam, you are qualified. Sorry, but that's not the case. The attest experience requirement is an essential part of being able to do attest work.
1637	It is important to have a theoretical as well as practical experience. This is a profession after all.
1638	It is important to have industry "hands on training" in addition to education.
1639	It is important to note that potential licensees need to have a well rounded knowledge of all phases of auditing procedures and in preparing financial statements and footnotes. I do believe that this would entail more than 500 hours of experience.
1640	it is important to prove you can do the real work. keep the experience requiremenmt.
1641	It is important.
1642	It is impossible for small firms like ours to meet the attest experience requirement since we do not do any auditing. My employees work on many compilations and we do a couple of reviews, and they have good experience. I wish there was an alternate path such as education certifications etc.
1643	It is invaluable. If any changes are made, I would be in favor of increasing the number of attest hours required.
1644	It is more important that the accountant ethically considered to be qualified and knowledgeable of the subject matters for which the attest service is performed
1645	It is most important that any applicant shall have the experience prior to being allowed to offer services to the public. We owe it to the public to be certain that all licensed individuals have attained some level of proficiency in their professional skills.
1646	It is my experience that many practicing CPAs do not have an adequate understanding of business finance - aside from the formal reports that are mostly of value to those outside the company. I believe the attest experience requirement is important, but should be supplemented by some kind of requirement that builds the practitioner's understanding of business finance - cost accounting, contribution margins, financial modeling, etc.
1647	It is my opinion that the dual licensing process is not good for the public or the accounting profession. I believe that there should be one standard for Certified Public Accountants and that should include the old requirements for attestation experience.
1648	It is necessary.
1649	It is necessary. When undergoing my attest experience, I learned that some states allowed CPA licensure simply based on obtaining a degree. Degrees are fine, but do not replace real world experience. Completion of my attest experience involved steps at a number of different firms, with exposure to a number of different accounting systems and methods. That experience was invaluable. Strongly recommend retaining the attest experience.

Licensed CPA – 20 + years – 2,575 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
1650	It is not clear to me what changes the CBA is proposing. However, I think the current attest requirement of 500 hours is important in that it demonstrates experience/knowledge/judgement that can only be attained thru hands-on attest experience under the supervision and guidance of experienced professionals. I view the current 500 hours as a bare minimum, and would be in support of raising that threshold.
1651	It is okay, but since I deal mainly in tax, it is difficult to keep up with the latest pronouncements which have very little effect on my few compilations.
1652	It is overwhelming and confusing. Ethics, Regulatory, Yellow Book, A&A, Fraud, not to mention other CPE we get in the areas of tax, management, etc. I get the need for yellow book CPE and A&A CPE if you do attest work. The other requirements don't add a lot of value unless as those without integrity won't learn anything anyway and those with integrity are already doing the right thing.
1653	It is pretty easy.
1654	It is probably a good idea since that service is basically the only service CPA's can exclusively perform that non CPAs can not perform.
1655	It is probably not sufficient due to the specialized nature of many audits. Individuals may not be getting necessary experience in specific industries.
1656	It is required for future CA CPA's.
1657	It is somewhat unclear to me whether the 500 hours is included in the current two years experience to earn a CPA license or is it 500 additional hours after becoming licensed. I was a sole practitioner and the procedure in my firm, (I employed two - three CPA's) was that I signed all of the reports. / However, with the mandatory ethics and the regulations courses, newly licensed CPA,s should have better understanding of the public expectations of the profession. It might be a good idea to require these two courses during the first 500 hours after obtaining a license.
1658	it is straightforward and reasonable.
1659	It is the attest experience that protects the public by insuring that CPAs know how to do attest work - after 45 years as a CPA I know the difference between theory taught in classrooms and experience gained in the real world.
1660	It is the CBA's responsibility to assure that, "only qualified persons" are license holders (The CBA Mission Statement). Historically, the proof provided the CBA that a person has gathered the knowledge, experience and understanding to be considered "qualfied" has been a passing grades on the CPA exam segments and a sign-off for experience by a licensed CPA after two years working in public accounting (allowing experience for "working in accounting" was the first step towards what we're facing now). / / What Pennsylvania has already eliminated, and California is considering eliminating, is the experience requirement, and thereby, redefining what it means to be "qualified" to be able to possess a CPA license. The change will mean that passing an examination proves you are qualified. Nothing more is needed. Experience, and the attributes developed by combining knowledge and experience (which attributes include UNDERSTANDING, WISDOM, PROFESSIONALISM, APPLICATION) will be thrown aside and assigned no value in making a determination of whether a person is qualified to be a CPA license holder. That's a pretty substantial change. What does your risk analysis say? What is the increase in risk to the Board? To the public that the Board is charged to protect? How

Licensed CPA – 20 + years – 2,575 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
	about to compliance? I mean, the standard for being "qualified" cannot be reduced like this without there being an increase in risk to all stakehoders effected by the change in the meaning of this one word in your mission statement! / / /
1661	It is time to revist the attest requirement. There are relevant areas of expertise that do not involve the attest function and it is time to be more specialized.
1662	It is tough but it weeds out people who aren't serious about being a CPA
1663	It is useful provided we consider attest function as an art and not a science. Auditing is not bean counting and not subject to any cookie cutter approach the peer review bean counters are trying to impose on us. The key question that should always be in mind = does the evidence support the conclusion? Not is every piece of paper in place! /
1664	It is valuable for those professionals working in attestation.
1665	It is very hard to achieve satisfactory competency with just 500 hours of attest experience to satisfy the public's demand expected of a professional in a complex and fast-paced environment.
1666	It is very important that those who pass the CPA exam gain practical, professional experience under a CPA before becoming licensed him or herself. I've seen some crazy and ridiculous approaches and spreadsheets, and erroneous filings by CPAs who came from the state of Washington where they didn't need to get the hours before licensure.
1667	It is very tedious. First I filled out the form that came with my license renewal - the boxes are too small to fit all the information by handwriting. I later found the pdf form online and downloaded it, but it wouldn't save anything so I had to enter everything in at one time and then print it; couldn't save it. Even in this form, there isn't enough room for the full titles of courses. With all of our electronic tools these days, this process seemed a bit primitive, time consuming, and unwieldy.
1668	It made me angry in the mid-80s, as I worked at small local firms that didn't do audits. It delayed my license several years. / My first thought is it should be required only if you want to do an audit. Similar experience should be required to sign tax returns.
1669	It needs to be broader and evolve to the new realities. Public Accounting has changed dramatically in the past 30 years. In many cases individuals who have passed the exam and have quality work experience in a large public and/or privately held company are unable to be CPAs due to archaic requirements supported and controlled by the big 4.
1670	IT needs to be longer
1671	IT NEEDS TO STAY AT LEAST AT THE CURRENT LEVELS OF EXPERIENCE, TESTING, AND EDUCATION. THE PROFESSION HAS GOTTEN MORE COMPLEX THAN 10 YEARS AGO AND ACTUALLY, THE SERVICES HAVE BECOME EVEN MORE COMPLEX WHICH THE PUBLIC DESIRES. IT IS ALREADY CONFUSING ENOUGH TO THE PUBLIC THAT THERE IS A PRACTICING CPA WITHOUT THE ATTEST AUTHORIZATION AND A CPA ABLE TO SIGN AUDIT REPORTS.
1672	It provided a benchmark for me, my superiors and clients to know that I was ready to be a full-fledged CPA. Forced me to gain valuable experience from other CPAs
1673	It provides CPAs with professional experience that cannot be gained from a textbook or lecture environment. It is very important that CPAs that want to become signers on audits have the professional audit experience.
1674	It seemed reasonable to me.

Licensed CPA – 20 + years – 2,575 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
1675	It seems adequate.
1676	It seems appropriate.
1677	It seems like a good idea.
1678	It seems like attest function is the primary thing that distinguishes us from other professions, so the requirement seems appropriate. I understand that many graduates are skipping the normal routes to acquire the attest experience and going to work for companies that do not perform the attest functions. So I do support a second tier licensing that does not allow performing the attest function without first obtaining the experience.
1679	it seems like it was a good idea to have two tiers of CPA... for audit vs everything else. I dropped doing the compilations with the peer review and A & A educational requirements. I haven't missed it at all.
1680	It seems logical not to require the attest experience for all potential licensees. My son is currently working on his degree while interning at a small CPA Firm. That Firm wishes to hire him after he has graduated (expecting to graduate in May 2016). He will not be able to entertain continued employment because they will not be able to offer the attest experience needed for licensure. There are many small firms that practice in this same manner, which may cut those smaller firms off from the best and brightest talent coming out of university.
1681	It seems reasonable and appropriate to require 500 hours of attest experience.
1682	It seems that the 500 minimum is not enough to get the full exposure to the various elements of experience needed to fully be prepared to work independently as a sole proprietor of a CPA practice. I believe you should have closer to 1,000 hours and have been exposed to critical elements of attest work experience.
1683	It seems that we still have 2 classes of CPA's, both using the same designation. It appears the general public does not make the distinction and would therefore be confused by the differences.
1684	It seems to me that it is difficult for many applicants to find work that qualifies as attest experience. I would expect that small firms doing mainly tax and compilation work will find it increasingly more to hire CPA's with the attest experience.
1685	It seems to work as intended.
1686	It should be a level of difficulty corresponding to the higher level educational requirements. The present attest requirements are too low.
1687	it should be a requirement for anyone signing audit reports or reviews and it is also incumbent on cpas without such experience to refer such engagements to persons with the requisite experience.
1688	It should be a requirement. It is an essential element of the profession's mission in the business and non-profit world.
1689	It should be continued
1690	It should be continued and maintained. It's important to have
1691	It should be kept as requirement
1692	It should be kept as requirement.
1693	it should be maintained
1694	IT SHOULD BE MANATORY

Licensed CPA – 20 + years – 2,575 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
1695	It should be required for ALL licenses.
1696	It should be required without change.
1697	It should be required. Accounting rules are becoming more complex and government oversight for compliance has also increased dramatically. In order to provide public assurance that the accounting attest assurance provided is reliable the minimum level of experience should continue.
1698	It should be required. At least some public auditing experience. It provides a better foundation and I find those CPAs I hire have better skills than those without.
1699	It should be required. The experience has been highly valuable in my carear
1700	It should continue to be a necessary part of attaining the certification.
1701	It should continue to be required.
1702	It should remain a requirement.
1703	It should remain as a full CPA requirement. I have co-workers who I work with who are California licensed CPA's who lack the attestation experience. Those CPA's fail to grasp in their auditing work and thought process the gravity or usefulness of materiality in their work assignments. This doesn't only affect financial audit assignments, it affects their thought process on ALL assignments and how work assignments are planned, developed, analyzed, and in reaching conclusions.
1704	It should remain at 500 hours of experience. To reduce the number would undermine the quality and performance of attest engagements. As someone who has been with [redacted] and currently a sole practitioner, there is no substitute for experience. From past experience, there should be a higher level of experience required.
1705	it should stay. even for those who don't practice in the attestation field, the experience gained by the 500 hour requirement is extremely valuable and relevant. The requirement to demonstrate attestation concepts in real life is critical to a CPA's day to day job. No matter what that actual job is.
1706	It took me several years to obtain the 500 hours.
1707	It was a good albeit challenging opportunity to gather the right experiences. I'm a better CPA and accountant for the experience and requirements; especially the inventory count (at the time).
1708	It was a good experience for me.
1709	It was a great experience at the time and gave me a good basis for my current practice.
1710	It was a great experience especially fulfilling the CE hours on updated compilation and reviews and related subjects. / It helps.
1711	It was a key to my being an experienced professional. The attest experience built on the educational background necessary to be a CPA and was an absolute necessity to being able to translate that theoretical and detailed background to the real world of hands on attest application. I found, as did many if not all of my peers, that there was a definitive and extensive gap between the classroom and the real world of business entities. The realities of hands on accounting examination and exploration plus the human application of daily application of accounting entries can not and could not be replicated in any classroom exercise or textbook. It was that experience that made me able to transfer textbook and classroom knowledge to the real world application of accounting principals and practices.

Licensed CPA – 20 + years – 2,575 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
1712	It was a long time ago but I remember it as being very detailed and encompassing
1713	It was a long time ago that I was certified, and I have no meaningful comments on this subject.
1714	it was a long time ago. I understand that there are two tracks now, one attest and one non. I think this is confusing for the public.
1715	It was a necessary part of my development and exposed me to areas of accounting I would not otherwise experienced.
1716	It was a requirement to do work that I have never done since.
1717	It was absolutely a requirement to have attest experience. Simply passing exams is an academic achievement that in many ways, bears no resemblance to application of those skills in practice. The current state of issuing licenses based on purely academic achievement dilutes and diminishes the value of a CPA.
1718	It was an excellent process and it worked well and was clear to understand. Thank you for your hard work in creating the attest experience requirement.
1719	It was confusing that I had to fill out the ATTEST even though I was filing for an inactive license.
1720	It was difficult to attain and I'm thankful I'm done with it! :)
1721	it was difficult to get and is an important distinction between California license holders and CPA from other states.
1722	it was easy to understand and follow.
1723	It was expensive and over-done. I have a very small practice (15% accounting) with 7 monthly clients with compilation letters without footnotes, etc. / / There should be a tiny firm option for us who prepare compilations only without any schedules or footnotes -- maybe lessen the peer review parameters or make it longer between peer reviews
1724	It was extremely valuable in rounding out my exposure. Even though I specialized in tax, I feel my time working audits gave me an understanding of "the other side" and made me a better tax practitioner.
1725	It was fairly easy process to complete. I am not real pleased by having to pay the extra fee to get the attest done. I assume the attest experience is related to the fingerprinting requirement. Also, I don't see the need to do this for inactive license status.
1726	IT WAS FINE
1727	It was important 30 years ago and it still is today. The various activities in planning, testing, confirming, analyzing, documenting and using professional skepticism and judgement are as important today if not more. These skills can only be honed through experience.
1728	It was over 20 years ago. I remember, at that time, it was difficult for a smaller CPA firm to provide the audit experience necessary to get licensed. The firm principals managed to do so, I think, by preparing audits at a reduced price.
1729	It was properly aligned with the current times. First time getting fingerprinted but seems to be warranted.
1730	It was totally irrelevant to my future work as a CPA. I became a member of a tax/writeup firm and have stayed in those fields ever since. I was never interested in audit work nor did I ever attempt to be involved in one. I believe that the attest experience is not applicable to all CPAs. I think the attest requirement is just a method by which large audit-focused firms can require young CPAs to work for them at outrageously low salary during their required experience

Licensed CPA – 20 + years – 2,575 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
	period, doing mostly mundane tasks that don't really expose young CPAs to the general field of audit.
1731	It was very helpful in understanding accounting and learning how to resolve client issues. Many clients have people with no accounting experience or knowledge so working with them greatly enhanced my own skills sets. / / Now when I prepare corporate returns, that understanding of accounting debits and credits and knowing the common mistakes made by clients, my attest experience continues to allow me to be a more effective tax preparer. / / While I obtained my attest experience at a very small firm, the knowledge I gained when I worked for a national firm was vastly superior. 500 hours is not enough. It should be at least 1,500 hours. The minimum experience requirement of two years is sufficient as those working at a larger firm will obtain the necessary skills within the two year time frame. The expanded number of hours would allow those at smaller firms to become more skilled than at the previous 500 hour requirement. / / The more significant area to fix are those fake cpas. Those cpas who have no attest experience. Either dissolve that designation or call it something else entirely different such as "qualified accounting specialists". Because they do not have the depth of accounting knowledge and experience, they have difficulties performing simple reconciliations. The additional hours of education is not helping. / / Expanding the number of hours would also help more people get started in public accounting as firms would have to allow tax people to work on audits more. So the perpetual staffing crunch could be reduced and the amount of overtime expectations would be lower as well. / / The ability to sit for the CPA exam while in college would be helpful as well.
1732	It will be very difficult for employees of smaller firms to get the required experience necessary to become certified - I believe that 500 hours is excessive
1733	It would be a big mistake to eliminate practical on the job experience in order to qualify for licensure. / In fact I have always believed that the long existing 500hour requirement is much too light.
1734	It would be a mistake to do away with the requirement. The current requirement is onerous but the public expects that a CPA would have some attest experience if they hold themselves out as a CPA. Suggest a minimum of 1 years experience, 500 hours of attest work and drop the requirement that an applicant must have completed and supervised an attest engagement.
1735	It would be good to have a common standard across all 50 states.
1736	It's a must to have attest experience in order for CPA candidates to obtain related experience before licensed.
1737	It's a waste of my money and time, the big firms make the mistakes and the small firms have new requirements, that cost money and add no benefit to my clients, as they see it. / / One was angry that his information could be looked at by an outside agency. / / The firms causing problems are all members of the AICPA, SEC and have had outside review requirements for years, yet they are the ones still doing it wrong. They should be in jail, it doesn't help making me pay for this every 2 years
1738	It's absolutely necessary. You must show that you have experience in the attest function supervised by a Calif. licensed CPA in order to adequately perform the attest function as a licensee yourself. / / The CPA exam should also require written responses and not be totally

Licensed CPA – 20 + years – 2,575 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
	multiple choice and matching. The ability to use correct English in reports and in the explanation of work performed cannot be overstated.
1739	It's an absolute requirement for the CPA license. Otherwise, the license means nothing than simply a slightly higher-level accountant.
1740	it's an excellent training experience needed to provide a top quality services to the public.
1741	It's an important element of the licensure process and should be retained.
1742	It's been a very long time since I've been in public accounting, though I always thought the experience requirements was very valuable and helps a person formally learns the processes and practices to funtion on a consistent and precise (as it applies) basis throughout the public accounting industry. In my experience in industry (over 30 years) I've observed that the excellent documentation tends to be understood and provided exclusively by individuals who have public accounting experience. The rest of the folks don't understand the value of documentation that "speaks for itself".
1743	Its been over 40 years since performing attest services.
1744	It's essential for anyone who wants to practice in this area, particularly since the regulations keep getting more and more complex.
1745	It's extremely important to have supervised work experience prior to being certified. A test only does not mean a person actually understands process and procedures.
1746	its fine for now-the ethics update every few years is redundent in my opion
1747	It's getting a bit complicated with minimum number of hours per year, type of experience has to be in technical, fraud every x years, regulatory a different number of years, etc. Don't understand the fingerprinting requirement and public disclosure of address for our industry. I can see how accounting affects people's lives, but my doctor's home address isn't on the internet, and requiring all licensees to meet these requirements because a handful of people were negligent or deceitful seems overreaction.
1748	It's great how it is, good job on being on the cutting edge.
1749	It's important that someone who may ultimately be signing attestation reports have prior experience prior to being certified.
1750	It's necessary to have this experience to better understand the profession. This requirement will also help maintain the high professional standard of CPA.
1751	It's never applied to me.
1752	it's okay for auditors, but not all cpa's are auditors.
1753	It's useless. Too many 'cpas' have been signed off without doing the work. / All our tax staff is non-cpas. We currently outsource our audit signature. / Again non-cpas are doing our attest work.
1754	its way too expensive for a sole practitioner who performs a limited number of compilation only statements.
1755	I've been a CPA in the employment of Local, and National (original Big 8) firm where I obtained auditing and report writing of unqualified opinions, disclaimers, etc of financial statements prepared by the private sector business clients of the related firms. My range of exposure to various industries while under the watchful eyes of my supervisors and training by them was adequate to insure that my employer(s) were able to attest that I had more than adequately

Licensed CPA – 20 + years – 2,575 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
	reached the level of competency in providing an opinion on the clients' financial statements and attest to that experience.
1756	I've been renewing 'inactive' status for the last 15 years so I haven't really noticed. Subsequent to renewing in 2014 I learned about the new retirement status which I will be opting for next year.
1757	I've been retired for over 20 years. So my opinion on this is not very relevent. I suggest that other practicing CPAs would be better suited for this survey.
1758	I'VE NEVER ATTESTED FOR ANYONE OR HIRED A POTENTIAL C.P.A. CANDIDATE.
1759	Just using 500 hours as a deciding factor to license some one would be a big mistake. As a former Chair of the [redacted] Committee, I know from experience that there were a lot of candidates with more than 500 hours that were not qualified. I would prefer that you take out the mention of 500 hours in the application instructions as many people incorrectly believe that having more than 500 hours is enough. I have stated in CBA Board meetings that a person working full time in auditing with 500 hours only has 7 to 8 months of practical experience, and this is too light given today's complex regulatory environment.
1760	keep as it is
1761	keep it as is
1762	Keep it as it is.
1763	Keep it the way it is.....
1764	Keep it.
1765	keep requirement as it is currently.
1766	keep the attest experience requirement
1767	Knowing how hard it was to do this requirement but how much I gleaned from the experience, I would hope that you're not thinking of removing the requirement.
1768	Last I checked, the requirements are getting too lax.
1769	Let's not do away with attest experience requirement for CPA licensing.
1770	LIVE FIRE..!!! WORK UNDER SOMEONE FOR A NUMBER OF YEARS. WITH A NUMBER OF DFFERANT JOB EXPERIENCE
1771	Logical requirement
1772	Looking back over my 40+ years as a CPA and partner in a major international firm, I continue to believe that the attest experience requirement is important for serving the public's interest. / I knew very little about attest/auditing when I first graduated college, and it was only after a couple of years' of experience that I felt somewhat qualified.
1773	Maintain and enforce CA's attest experience requirement.
1774	maintain the 500 hour requirement
1775	MAINTAIN THE 500 HOUR REQUIREMENT.
1776	Maintaining or increasing the current attest experience requirement is important to maintain the value of the CPA certificate. The value has already been heavily diluted allowing a wide variety of non-audit work outside the public accounting realm to quality. Further reducing or eliminating the attest requirement would make the certificate of little more value than certifying a person has some general accounting knowledge.

Licensed CPA – 20 + years – 2,575 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
1777	Many CPAs limit their attest work to reviews and compilations. Yet, we are subjected to the same attest requirements as those CPAs who perform audits. Thus, we wind up taking CPE classes that have no relevance to our work, just to satisfy the attest requirements.
1778	Many new hires are not qualified or know much about what their function is. Therefore I believe the minimum requirement of the CBA should actually be increased.
1779	Many states do not have an attest experience requirement and while I appreciate what the attest requirement intends to do, we may be at a disadvantage to CPAs in other states without one.
1780	Many years since receiving my certificate, but firmly believe that experince requirement was very useful in my career.
1781	May need more experience in my opinion.
1782	Maybe recommend a list of courses that will satify the attest experience requirement from a list of preferred/certified vendors.
1783	Maybe there should be separate licensing requirements for people who do audits versus people who do compilations and other type of accounting work.
1784	Maybe we all should read 5000.1 of the Accountancy Act one more time! All of the big firms have gone back to low-balling the cost of their attest engagements to sale their consulting services to their attest clients. We are just headed for another Enron/AA and we should not be surprised. If you read the Update you will see that most now just consider the fines and penalties a cost of doing business as usual. We should be expanding the requirements for licensing and peer review instead of trying to find new ways to bury our heads in the sand!
1785	Mixed emotions regarding the required attest experience requirement. The experience requirement just interns accountants for a couple of years and doesn't necessarily make one a better auditor. I think additional education requirements in auditing could accomplish much the same outcome. A degree plus passing a multipart exam should be enough for licensing. Becoming an audit manager or one who signs off on an audit should be incumbent on some experience.
1786	More attestation experience should lead to better evaluation and reports. However, the increased failures of the attest function may require strong action by the CBA. The CBA together with an effective Peer Review must strongly monitor the CPA profession. The CPAs reputation is everything. I recommend that we strengthen the CBA and the Peer Review.
1787	more detailed practice requirement is helpful.
1788	More emphasis should be placed on training auditors to communicate with governance concerning weaknesses in internal controls and system deficiencies. This is a crucial skill necessary to successfully implement the intent behind the Risk Standards (104-111) that followed Enron and preceded the 2008 financial crisis.
1789	More experience is needed to perform attestation than is currently required
1790	More often than not CPA candidates lack the skills necessary to enter and be successful in our profession. I have been licensed 44 years and the candidates today are far less qualified than years ago. I would not reduce or eliminate the attest experience requirement for licensure.
1791	Most CPA's like me don't work in the big accounting firm. My practice does not provide attest services.
1792	Most hours are via on-line courses.

Licensed CPA – 20 + years – 2,575 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
1793	Most of the CPA's work in local firms. Many of the local CPA firms do not perform audits for their clients. If a FS is needed, it appears that a review or compilation is sufficient. Therefore there are fewer firms that can offer CPA candidates this experience. It will be difficult for most of the local firms to attract new talent if they cannot offer the hours or work to sign off the candidate. However, having this attest qualification as a licensee is important. I think the attest requirements can be met by performing "audit" procedures on a review engagement. The same steps could be followed like an audit so that other firms could help candidates become certified in this area.
1794	Most of what I know about auditing came from hands on experience and working with other experienced auditors. There's no substitute for experience and should remain a requirement of licensure. /
1795	Most small firms do not do audits therefore making it difficult for small firms to participate in bringing on new fully licensed CPAs. These firms may do Review work and there is substantially more possibility that the level of attest work that a CPA will provide in their career will be Review level. There is also a disparity in the requirements in California to maintain a license allowing attest work in that peer review is required for compilation level work while this is not attest work. It would be much more productive to lower the license experience requirements for attest replacing education, continuing education and peer review standards for the various levels of attest work for licensure to perform those activities but require new CPAs to have some experience with a licensed firm prior to licensure. In a nutshell the experience/education substitution requirement is currently backward.
1796	Most useful part of my licensing requirement. The experience that I gained during that process is a big part of the value add that I currently being to my work (in non attest services)
1797	My applicaton was pulled for review, with particular attention paid to my attestation experience. I felt the review was fair and the firm adequately documented and supported my experience. that occured in 1979 (approximately).
1798	My attest experience provided extremely valuable insight into the accounting and auditing processes. I still look back on this experience even though I have been doing taxes for nearly 30 years.
1799	My attest experience was earned with [redacted] in the early 1980's
1800	My audit experience trained me to prepare work papers required for all facets of accounting and tax preparation. However, that limited 500 hours did not prepare me to be an auditor, a tax preparer and to prepare financial statements for nonaudit clients. Only years of experience has provided me with what I feel are sufficient skills to handle my clients and train my staff. Any new CPA is in no way qualified to take on an accounting firm or responsibility for clients in any manner.
1801	My career path was slated to be tax after I received my Masters in Tax. At the time I became certified, there was an attest requirement and I had approximately 1,000 hours of audit time before become certified. I highly value the attest experience and wish it had been required for all candidates.
1802	My comments regarding the "Attest Experience" requirement for the CPA license in California are: / (1) the requirement has been changed from "require" to not "require" and back to "require". / (2) with different "classes" of CPA license issued by the California CBA and all are

Licensed CPA – 20 + years – 2,575 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
	valid. / These type of changes and classes of license can easily confuse the public, instead of helping the public. /
1803	My CPA license has been inactive for the past [redacted] years, but for two and one-half decades beginning 1985 I was chairman of the [redacted] Committee for the California Department of [redacted] and later the Department of [redacted], and as such sighed a Form E for numerous CPA candidates as part of their CPA certification process. Each CPA candidate was required to perform a full attest opinion audit in accordance with GAAP and GAAS, and submit additional auditing matrix work to the IRC, all of which was reviewed by the IRC to determine if the CPA candidate had the necessary knowledge of the requirements of GAAP and GAAS to become certified. The IRC would review from 500 to 1000 hours of the candidates' work to make that determination. I think that kind of review is essential to continue to assure that all CPA candidates are knowledgeable about the requirements of the profession. I think eliminating the 500 hour rule would be a mistake.
1804	My CPA license is current, but inactive. I've been out of public accounting, working in industry for more than 30 years now. So I'm not really up-to-date on the latest auditing, reporting and attest requirements and responsibilities. I'm here because I received a postcard from the CA-BoA requesting my participation.
1805	My CPA license is inactive and I do not practice public accounting or provide attest services. The experience requirement is reasonable for those in active practice.
1806	My CPA specialty has never include attest duties. Therefore, I cannot comment on the experience requirement.
1807	My current practice and concentration is on taxation not auditing, therefore, I could not share more latest information on this special topic. L'Shanah Tovah!
1808	My entire career, except for the experience requirement needed when I was licensed in 1959 has been in taxation, not audit or any other attest function
1809	My experience in documenting my attest experience was nothing short of completely unprofessional, and frustrating. After being told, in writing, my attest experience was acceptable, I was subsequently informed only after repeated contacts, that my 8,000 + hours of audit experience did not qualify thought I completed all the required documentation. So my experience is 100% negative, and I had to get another public accounting job, take a significant pay cut, get paid as a junior auditor, to be able to obtain the work and required hours for my license.
1810	My experience in industry post public accounting is that individuals with strong attestation experience have a better grasp on materiality in a variety of internal and external contexts.
1811	My experience includes about 10 years in audit, and 5 years in forensic accounting. I have always believed that the financial statement attest function should be a separate career path from the start. The Auditing Profession should be guided and regulated by the federal government, much like the SEC used to try to monitor the accuracy and honesty of registrant financial data. Trainers of auditors should be required to be certified by the government as to knowledge, honest, and skill. People who simply want to prepare taxes, have a CPA title, etc. should not be required to have any audit experience. By the same token, people who would pursue management accounting are foolish to seek a CPA, they should go the CMA route. And tax preparers require a federal license to prepare taxes. As a CPA for over 25 years, I have

Licensed CPA – 20 + years – 2,575 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
	practically no respect for the title "CPA" because its pursuits are too many, and too many of its practitioners have been criminal fraudsters, and greedy fools. The CPA profession has done great harm to free society, and CPA's are usually the weakest professionals in a given pursuit.
1812	My experience is that a person needs at least five years experience to build the competencies needed to perform attest services without supervision and guidance from a more seasoned professional. Of course, there are exceptions. Some individuals may gain the skill levels quicker while others may never achieve them. It all depends on the individual's passion to learn and gain experience.
1813	My experience of hiring individuals who have not had the attest experience is they do not have a complete set of skill sets to practice Public Accounting. I see such a difference in the professionals that have a solid understanding of 1. Accounting 2. Auditing 3. Then comes the Tax Level. Individuals who don't have the accounting and the auditing experience have missing skill sets in their approach to handling complex issues in tax. They also have a problem/uphill battle in progressing to the next level in their technical development.
1814	My experience with attest engagements provided exposure to a wide variety of issues, policies, practices and situations, these I found invaluable as a licencee. I feel that the training and indepth understanding of GAAP obtained from the attest experience should not be replaced nor substituted in any manner as a requirement for licensure.
1815	My feeling is that the experience requirement, if properly enforced, ensures a degree of judgment that cannot be taught in schools. I am all for it.
1816	My feeling is that the one year general experience requirement is enough to protect the public. Ditch the attest experience requirement as has been done in other states.
1817	My firm has successfully licensed many candidates since the late 1970s and based on my experience I am against any reduction in the attest experience requirement for licensing. Young CPA candidates are not prepared in any way to perform attest engagements without at least the minimum 500 hours of qualifying experience.
1818	My last audit experience was completed about the time that I applied for a CPA license, about 30 years ago. Since that time, I have worked chiefly in income tax, and have had no attest engagements. Still, it is hard to see how any student of accounting should be licensed without a minimum of several hundred hours planning and executing an audit. So I remain in favor of attest experience regardless of the eventual work to be done by a CPA candidate.
1819	My license has been inactive, so this has not applied to me. However, I received a postcard so logged in to see if there was something I needed to do. /
1820	My license has been on an "inactive" status for about 25 years, so I have no experience with the attest requirement.
1821	My license is currently in active so I will have limited input. However, having worked in high tech industry and bio tech industry since leaving auditing, I believe attest experience requirement is essential. I recommend specific industry specialty attest experience is relevant (i.e., audit procedures for tech is different then transportation; pharma audit procedures are different then medical device industry). It's a challenge, but complex products increases risks if experience is limited. So more hands on experience would add to the integrity of the CPA profession.

Licensed CPA – 20 + years – 2,575 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
1822	My license is currently inactive as I am working in a non financial role. I am not currently fulfilling any attest experience requirements.
1823	My license is currently inactive because I am retired.
1824	My license is in inactive status so I have no experience with the attest requirement.
1825	My license is in retired status. When I applied for the CPA license, I had to complete 14 out of 15 areas of audit experience. Now it is my understanding that an audit license can be issued to someone with only compilation and review experience. This is wrong.
1826	my license is not for attest services
1827	My license renewal took a lot more time than I expected, primarily resulting from the issues I encountered in complying with the fingerprinting process. They could not get an adequate reading on my prints - this required that I repeat the process twice.
1828	My opinion is that the attest experience requirement was extremely beneficial throughout my career. As a background, I spent 5 years in the audit department of [redacted] in the late 60's and early 70's. Without actually experiencing work in this area of accounting, I believe that applicants are not provided the insight of what being a CPA is and the concepts of being skeptical of information being provided and being impartial in reporting. / / It also provides the emphasis of being independent of one's client that other areas of being a CPA don't emphasize. / / It changes one's mindset and provides a better foundation for the other areas of client service that CPA's currently provide.
1829	My personal belief is that the attest experience requirement for obtaining a CPA license should continue to be a requirement. As a Certified Public Accountant the primary purpose of having this designation is to attest to the public to certain financial standards. If a candidate never receives attest experience there is something substantial missing from their CPA designation. The attest experience is very valuable whether or not that becomes a CPA's practice specialty. I have spent over 20 years in tax practice, however, the attest experience I needed to become licensed has been extremely helpful and valuable to me over the years. My vote would be to retain the attest experience requirement.
1830	My personal experience (the 2 year requirement) is that more than 500 hours should be required. At 500 hours I doubt many have been exposed to all phases of an audit with experienced supervision. Actual practice is much different than the classroom experience. I would not have dared to practice on my own with only 500 hours experience.
1831	My personal experience is from the early 1980s. At that time, a lot of the required experience was based on how things were explained and interpreted. I don't know what has changed since then.
1832	My personal recommendation is to return to the 750 hour requirement with a matrix of skills that must be experienced by each candidate and rated by a 5 point scale from worked on skill to having supervised on skill. To become a qualified auditor it takes far more than 750 to learn presentation, proper testing and proper disclosure.
1833	My practice is 100 tax and have not had to worry about the attest experience requirement.
1834	My practice is limited and does not currently include attest engagements.
1835	My small firm, with just a few accounting clients, only one of which is a compilation, was overburdened with the process. Both the time to put together the materials for the reviewer and the cost. I probably will turn away the clients and stop doing accounting which is really

Licensed CPA – 20 + years – 2,575 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
	disappointing to need to make this decision. Between the required CPE and the actual peer review cost, I am not sure that it is worth it. Sadly, I feel abused.
1836	My status is as a Retired CPA, I am licensed as a CPA by CBA as Retired, I believe this is the right answer not Other.
1837	My understanding is that today a "CPA" can now become one without having ever practiced public accounting. When the requirement to practice public accounting for two years was eliminated and from what I understand replaced with an experience requirement requiring no public accounting experience you took the most important requirement to becoming a CPA and threw it out the window. Anyone can pass an exam. The people responsible for the change and the people who support it have done the greatest disservice to this profession they could have possibly done. They've cheapened the accomplishments of all those who earned their certificate under the old rules. Why not just take the next step and eliminate the exam as well? I know someone who has become a CPA since the elimination of the public accounting experience requirement who admits (as does the person who signed him off) that he should have never been certified. That person has since signed someone else off knowing full well he did so incorrectly. Last I heard he was soon to do it again. That's at least two and likely three people who are now CPAs who shouldn't be (even under your dumbed down rules). Everyone associated with these new rules is a disgrace to the profession. Congratulations.
1838	N/A
1839	N/A
1840	N/A
1841	N/A because I have been Inactive CPA for many years.
1842	n/a to me
1843	N/A. /
1844	na - I am not in public accounting and do not perform attest services
1845	Necessary background for audit work- completing the attest experience good for other areas of CPA practive
1846	Necessary; provides for/requires meaningful supervised hands-on experience.
1847	Need public accounting experience to truly meet the attest requirement.
1848	Needs to remain the same or possibly make the requirements tougher.
1849	Never completed an attest engagement (except the one required for my original license) and the requirement is not relevant to what I do.
1850	Never had anyone working under me who required me to attest to their experience.
1851	no attest experience most work has been in consulting
1852	no attest experience should be required.. any accounting experience is sufficient
1853	No comment
1854	No comment
1855	no comment
1856	No comment
1857	NO COMMENT
1858	no comment
1859	no comment

Licensed CPA – 20 + years – 2,575 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
1860	No comment at this time
1861	No comment.
1862	No comment.
1863	No comments
1864	No comments
1865	no comments
1866	No comments
1867	no comments
1868	no comments
1869	No comments
1870	No comments
1871	No comments
1872	No comments
1873	No comments
1874	No comments
1875	No comments
1876	No comments at this time.
1877	No comments at this time.
1878	No comments at this time.
1879	No comments at this time.
1880	No comments its just fine.
1881	No comments!
1882	No comments, for I have not encountered the requirement.
1883	No comments.
1884	No comments.
1885	No comments.
1886	No comments.
1887	no comments. my current employment does not require attestation.
1888	No comments. My status is inactive.
1889	No direct comments but would do not feel it is needed.
1890	No issues. I think it is a good idea.
1891	no objections
1892	No problems so far.
1893	No problems, although I wasn't happy about having to pay $71 for the finger printing process.
1894	No specific comments
1895	no ther profession has to do as many CE hours as cpa's. I do feel that 40hrs is far too much
1896	No, comment
1897	None
1898	none
1899	None
1900	none
1901	none

Licensed CPA – 20 + years – 2,575 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
1902	none
1903	none
1904	None
1905	none
1906	none
1907	None
1908	none
1909	None
1910	none
1911	None
1912	None
1913	none
1914	none
1915	none
1916	None
1917	NONE
1918	None
1919	None
1920	None
1921	None
1922	none
1923	none
1924	None
1925	none
1926	None
1927	none
1928	None
1929	NONE
1930	None
1931	None
1932	None
1933	None
1934	None
1935	none
1936	none
1937	none
1938	None
1939	none
1940	None
1941	None
1942	None
1943	none

Licensed CPA – 20 + years – 2,575 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
1944	None
1945	None - does not apply
1946	none - not familiar with the requirement
1947	none /
1948	none / under inactive status for 20+ years.
1949	None at this time
1950	none at this time
1951	None at this time
1952	None at this time, since I received my license in 1980.
1953	None at this time. I work for a state tax agency and do not do attest function.
1954	None really- what kind of comments are you looking for?
1955	None to report.
1956	None, Tax Accountant
1957	None.
1958	none.
1959	None. I do not do attestations.
1960	None. I stopped practicing the attest function 10 years ago to concentrate on tax / consulting and preparation.
1961	None. I am just an employee, mostly in tax services.
1962	None. I do not to attest work. I do a few tax returns during the tax season. Otherwise, I am not in public practice.
1963	None. I let other partner's in the firm handle the attest engagements
1964	NONE. IT WAS STRAIGHTFORWARD ETC
1965	not adequate for today's auditing environment.
1966	not currently involved in this activity
1967	not currently practicing
1968	Not enough hours/work required. Should be more than 500 hours.
1969	Not much of a survey. / I would have thought you might ask if you're active or inactive.
1970	Not necessary for CPA's not performing attest functions in their job, such as private industry or government positions.
1971	not only should there be an experience requirement, there should be a special designation for CPA's that work on audits with special reoccurring testing to maintain that designation.
1972	Not qualified for the attest requirement and never have used it.
1973	not really familiar with the new requirements
1974	Not relevant to me. I am retired.
1975	Not requiring the attest experience dramatically lowers the quality of CPAs - both in reality and in image.
1976	Not subject to it.
1977	not sure 500 hours is sufficient experience to allow someone to sign an attest report
1978	Not sure if I missed a few screens after answering a question about license status and length of licensing. I got to this comments tab and had to go back and read the intro page a few times. Thought I missed something. I would have expected it would have said something to the extent

Licensed CPA – 20 + years – 2,575 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
	of "We are undertaking the burden on businesses of this requirement against factors of its need in light of ensuring the profession has minimal capabilities and experience when dealing in this narrow range of accounting practice - signing attest engagements. We would appreciate your comments". I am not really sure what you are after and what to really say. Do away with it? Good thing? bad thing? too onerous? how can auditing of repsentations of experience actually be performed in a fair basis. I am a practice in corproate tax so not sure it affects me. Not sure there is anything wrong with it (I had my 500 hrs back in the day). Seems like it is needed but have always questioned whether someone with 500 hrs has any business signing off on a set of financials. Seems preposterous if you are talking anything by a small company. Not sure if that is what you were after. The post card asking for my time was similarly unhelpful. /
1979	Not sure that the attest experience is key to completing the licensing of prospective CPA's. You can be an excellent CPA without having the attest experience.
1980	Not sure that the public knows the difference between the two CPA licenses since there is no differences noted between the one that can signor of financial statement (one requiring audit experience) versus the tax only (the one that does not require audit experience).
1981	Not sure what the current reqts are
1982	Not sure what you are looking for. Since I only answered 2 questions that are only about my licensure.
1983	NOTHING beats experience. I do not do attest engagements. However, in my opinion as a CPA and by enjoying all the prestige that title includes, it is critical to the profession that these high profile engagements are of the highest quality and provide EXACTLY what the engagements propose to provide. The proposed experience level seems both needed and reasonable for the tasks involved.
1984	Nothing.
1985	Obtaining attest experience is critical. It solidifies understanding. I know this because I've hired MBA graduates that did not have work experience and they were not successful because they did not know how to apply their knowledge to an actual situation. / / No one should not be allowed to be designated or licensed as a professional without having obtained hands on experience.
1986	Obtaining the attestation experience provides accountants with better skills in accounting, which is essential to understanding business.
1987	On the job attest experience (preferably while employed at a CPA firm) is absolutely required. When I originally got my CPA license, I had 2,000+ hours of attest experience when I applied for certification. 500 hours is a minimum. The attest function defines the essence of what a CPA is uniquely qualified to do - its a skill set that must be learned.
1988	On the whole every thing works fine. At times the literature regarding CPE requirements can be confusing.
1989	Once I submitted the paperwork, the interaction with the reviewer was efficient and helpful. he pointed out a couple of small deficiencies to correct going forward. He was courteous and very responsive.
1990	One almost needs a flow chart to figure out what hours are needed for each area. I am a licensed CPA but do not put myself out as a CPA in my small bookeeping practice and would like to see the whole form simplified and online would be great. / / Many thanks.

Licensed CPA – 20 + years – 2,575 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
1991	One part of many that serve to give consumers confidence that CPA's are qualified to handle defined professional accounting matters.
1992	Only two questions? That's not a survey! If I missed something, please resend: / / [redacted]
1993	Our current process requires the candidate to demonstrate the ability to assemble competent work papers and evaluate evidence. Unless our testing process is expanded to cover such practical matters, I don't see the public benefit in allowing attest services to be provided by those with no hands-on experience.
1994	Our firm consists of 6 CPA's, 2 of which are working on the attest hours. Our firm does not do any audits and has not for 10 years or so. It is difficult to find firms that do audits that will allow our 2 employees to get the hours needed to fulfill this requirement. In addition, since we do not do any audits, it seems ridiculous that they have to have audit experience in order to obtain the attest experience. Since we only do reviews and compilations, it would make more sense to allow those hours to be used as opposed to audit hours, that really are a waste of time and money for our firm.
1995	Our firm does not perform any attest functions.
1996	Our firm no longer provides attest services. The attest requirement should not be a roadblock to general licensing unless the candidate intends to provide such services. It is my understanding that most small firms have given up providing such services.
1997	Our firm only issues compilation financial statements, and other than the write up statements generated from our accounting software, only a dozen or so beyond that. Yet, we each (2 principles in the firm) are required to take 24 hours A&A continuing education plus 4 hours fraud each renewal period forcing us to use a significant amount of time and resources for a small part of our firm's services. I can see maybe 8 hours each year to keep current on any changes but more than that? / It inhibits our ability to focus some additional education in other areas more attributable to our clients's needs.
1998	Our firm prepares Compilation and Review engagements, but does not do audits. It would be nice if our staff members who sit for the CPA exam could get certified for the accounting license with these engagements; even if it was a much longer waiting period (e.g. 3 years or more). They still have to do all the due diligence work and checklists and documentation as well as financial statement presentation issues as you would in an audit. / / Without having an alternate path, we've lost some key staff who've left us to go to bigger firms to get the full CPA license.
1999	Our firm serves small business clients and mostly tax work nowadays. Ever since CBA came up with the "G" license, we had couple good staff left the firm right after obtaining the "G" License status; they either did not want to go through the attest experience to get the "A" license with a small CPA firm or they find it hard to go through the 500 hours attest experience. On and on, we are not getting into auditing work because of hard to find support staff interested going though the attest experience.
2000	Over the past 30 years or so, the CBA has been diluting the professional experience requirements for certification and this proposed elimination of audit experience is one more step in that direction. I found that my audit experience taught me to think in a questioning manner; that form of thinking served me very well in my years of general practice both in

Licensed CPA – 20 + years – 2,575 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
	evaluating potential clients and in analyzing business opportunities that clients brought to me for consultation and advice. Audit teaches CPA candidates to "think like accountants". No other experience does that.
2001	Overall positive experience. Was returned for one clarification, which was not evident in the first submissiion. I suggest that we should be able to submit online.
2002	Overall the attest experience requirement is important. I have been a CPA since [redacted] When I look back to the support I received from my firm at that time, the experience and focus to become a CPA was paramount in achieving my license. Today, even though I am a sole proprietor, I depend informally on other CPAs help me with tasks. So, I find it difficult to see anyone becoming a CPA without the attest experience.
2003	Overly burdensome for small firms who do less than 10 financial statements however the adoption of SSARS 21 may help that. It would be nice if the profession could figure out what they want to do and keep it that way for a few years. The additional CPE and costs of peer review in time and money are getting very difficult. I spend 3 times as many hours on these as I did 20 years ago.
2004	Overly time consuming
2005	Peer review is not a replacement for the experience requirement. Neither will additional academic requirements ensure audits and reviews are conducted in accordance with Professional Standards. The public will not be protected if the experience requirement is removed. The experience requirement should be strengthened, not removed.
2006	Perhaps I am old fashioned, but without the attest experience we are just tax preparers and accountants who passed a test. I don't hire an attorney who just passed the bar unless they have someone supervising them. Passing the bar does not prepare anyone for the practice of law. Passing the CPA exam is not sufficient to make one a CPA as I understand the designation. / / While I don't think consumers really understand the difference between the "A" and "G" license, if they are even aware of it, I think the "G" license reduces the value of being a CPA. I would support returning to a single license that includes the experience requirement. But,then again, perhaps I am just getting old and out of date.I hope not. I put in the time and effort and I believe that makes a difference in the way I approach my work even though I will probably never participate in an audit again.
2007	Personally I dont think 500 hours of attest experience is sufficient experience to be able to sign report.
2008	Personally I have always felt this two level system is wrong. I feel this can confuse the public when they are seeking a CPA. In regards to the attest experience requirment I feel this is a fair methold to gain experience.
2009	Personally, I believe attest experience should be required for all CPA's. There has been a dilution in the value of a CPA certificate since that requirement has been removed.
2010	Personally, I think it was valuable experience for me in my understanding and knowledge base for my practice.
2011	pier review is very confusing? /
2012	Please consider allowing full disclosure compilations as qualifying for attest experience.
2013	Please contiunue to require the work experience requirement, and please consider increasing the number of hours and requiring specific work tasks to be completed. Unfortunately, in my

Licensed CPA – 20 + years – 2,575 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
	33 year career I have encountered many licensed CPAs that didn't understand or know how to do basic accounting work. One situation in particular was a CPA who could not correctly calculate accrued interest using the simple method, even after being coached on it several times. Unfortunately, common sense, problem solving ability, and basic accounting skills seem to be overlooked and in short supply in our increasingly complex work environment.
2014	Please don't weaken the experience requirement. Two years is the absolute minimum number of years. Make sure the candidates know what the field work is about.
2015	Please keep the attest experience requirement as it has been. / / Thank you
2016	Please keep the attest experience requirement. Eliminating this requirement diminishes our profession.
2017	Please Keep the experience requirement. They do not teach all aspects of required Knowledge to practice as a CPA in College. Most College Professors have never practiced as A CPA.
2018	Please maintain the attest experience requirement. Attest experience is the only practical element that differentiates licensed CPAs from others who hold themselves out as "accountants."
2019	Please maintain the attest experience requirement. It is crucial to maintain our high quality.
2020	Practical experience in the tasks necessary to obtain evidence needed in order to attest to the reliability and usefulness of financial information to the general public is highly valuable. Theory can best be understood when it is applied to real life situations under the guidance of an experienced practitioner. The requirement for attest experience should not be abandoned.
2021	Pretty straight forward process. However I have to re-learn the Ethics/Reg Rvw requirements each re certification period to see when (and how many hours) I need to sign up for a course. The number of hours and timing is always confusing to me. My preference would be for those courses to be due every re certification period. Maybe consolidate both into a single class. It is a nuisance the way it is.
2022	Probably a good idea for all CPAs to have some attest experience. However, I am a tax professional and I believe that CPAs who do not work on/sign attest engagements should not be required to have ongoing continuing education in the attest area.
2023	Process was thorough and concise
2024	Proper attest experience is a must to ensure public trust in CPA's.
2025	Pure drudgery but ends up being a real benefit in actual practice.
2026	Puts an under cost and financial hardship on CPA's who only do compiliation financial statemnts with no disclosures / / Hard on CPA's in reirement years
2027	Qualification standards must be high to make sure candidates can perform at a highly educated level.
2028	Quick and easy.
2029	Quite often, the job opportunities that are available require the candidate to possess the CPA credential. However, the duties involved never require the performance of audit techniques. The attest requirement is a good thing - requiring the person to be grounded in basic procedures that can serve the candidate well in a wide variety of positions.
2030	Raise the bar. Conferring the CPA designation without the experience necessary to run an attest engagement cheapened our brand. Allowing the sale of financial products sacraficed our

Licensed CPA – 20 + years – 2,575 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
	independence, once the hallmark of our profession. The incompetence of the CBOA is a disgrace. Thankfully I am fast approaching retirement and relocation out of CA.
2031	reasonable requirement.
2032	Reasonable.
2033	Recently tried to renew as Active and was surprised about the requirement that 12 of the technical hours needed to be completed in each year of the two year renewal period. Seems arbitrary as I had completed all the required hours in year two, and therefore was disqualified from renewing as Active.
2034	Recommend retaining the 500-hour requirement in order to maintain the high standard expected in CA.
2035	Recommend to continue to have the attest experience requirement.
2036	Recommend you keep the requirement. The reason is that it forces the applicant to have practical accounting & internal control experience. There have a number of articles recently that the younger accountants struggle with transactional experience and are unable to draw necessary conclusions regarding account associations, potential issues.
2037	Reducing the attest experience requirement is generally a very bad idea. We need experienced, competent professionals and attempting to make the process more expedient is not going to further that effort. / /
2038	REGULATIONS ARE LARGELY AIMED AT FORCING SOLE PROPRIETORS OUT OF BUSINESS.
2039	Relevant experience is meaningful. / I'm not sure that 500 hours is the make or break point. / It would seem to me that engaging in relevant experience and demonstrating a / level of proficiency would be practical and helpful to the professiona and clients. /
2040	Removing the 2 year requirement has made the process more challenging. CPA license candidates believe they're eligible for their form to be signed off within 6 months to a year if they have completed steps within the planning process, financial statement preparation process, etc. As an individual and as a firm, we are not willing to sign off until we can comfortably state that the candidate truly understands what they are doing. This disconnect between the candidate's viewpoint and our viewpoint on their understanding has caused some difficult conversations and frustration.
2041	Require it, I just work with someone who has an MA in accounting, and no one taught them what an engagement letter and a management representation letter was, nor was an accountant's report mentioned in all of that 'higher' education. Over 20 years ago I witnessed a former CPA sentenced to t5 years. One of his defenses was that he & his associates had been CPA's, but had not maintained a license or CPE for several years. The judge rejected the appeal stating if it is on your resumee or after your name, the public can assume you are as licensed and as current as any other CPA. There is no need to do a license lookup to see if a license is current (and probable form E or the other second tiers/out of state).
2042	Required experience for those who will be performing that type of work.
2043	Requirement is absolutely necessary and should be increased.
2044	Requirement is reasonable.
2045	Requirement should continue to focus on hands-on experience with attest engagements.
2046	Requirement should not be changed.

Licensed CPA – 20 + years – 2,575 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
2047	Requirement should remain as it is.
2048	Requiring 500 hours helps provide the applicant with a complete understanding of the financial statements and accounting functions.
2049	Retention of attest experience requirement will continue to provide consumers, including investors and business users, invaluable evidence of minimum, demonstrated professional knowledge.
2050	retired. /
2051	satisfactory
2052	Seems about right for audits.
2053	seems appropriate
2054	Seems fair and adequate
2055	seems like 500 hour requirement is too high
2056	Seems like 500 hours would be insufficient experience to sign reports. I would imagine it also depends on what size firm you work for and how long it takes to accumulate the 500 hours.
2057	Seems like a reasonable requirement.
2058	Seems like the minimum 500 hours attest experience requirement is a good thing to have.
2059	seems okay to me
2060	Seems reasonable for someone currently working in an accounting firm. As an inactive licensee, however, I agree that I should be exempt from the requirement.
2061	Seems standard to me.
2062	Seems to have gotten much more difficult, based upon experience that I have with recent college graduates struggling to pass the exam.
2063	Seems to me that the need for experience should be related to the "opinion" paragraphs.
2064	Seems to me when I got my license the requirement was much higher than 500 hours. I think it provides new accountants with a full view of the responsibility and importance of their position in our society's efforts to conduct business accurately, fairly and in accordance with the law.
2065	Seriously - There are no questions? What kind of survey is this. / / I think the experience requirement is very important and should continue to be a requirement of licensure.
2066	Should be a requirement for all cpa licensure
2067	Should be expanded and adjusted periodically to address most current auditing issues.
2068	Should be one year minimum. However, should also require completion of the ethics course mandated by CBA.
2069	Should be only for those doing audits. Not necessary for ta return prep.
2070	Should be required in all cases.
2071	Should be retained.
2072	Should be stronger in years 1-5. Also, should really look at EA's and "accountants" that are preparing statements and tax returns without the knowledge to do them.
2073	Should extend as long as necessary, or more importantly, until proficiency is established.
2074	Should have experience in cash and tax basis and knowlegde of diff. types of reports.
2075	Should not be reduced for audits and reviews. Might consider eliminating the requirement for non-disclosure compilations.
2076	Should not impact pure tax people of which I am one. Correct me if I am wrong.

Licensed CPA – 20 + years – 2,575 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
2077	should only apply to those whose duties/practice involve attest services, but not to those CPAs who provide no such services.
2078	Should only be required for audit and review engagements
2079	Should remain intact especially in light of the present ability to get a CPA certificate after only 1 year experience under the general pathway. In reacting to the declining numbers of people getting their CPA, the 1 year experience requirement has resulted in the profession taking a step backwards by certifying unqualified people who put themselves out as CPAs to the public without the proper experience and knowledge. There is no way that I would ever trust anyone with only 1 year's experience yet most of the public have no awareness of this problem. My fear is that there will be a waive of lawsuits and a further decline in the public's perception of CPAs as a valued trusted advisor. The attest function is the only function unique to CPAs and the standards should be set high to attain this certification and to protect the public.
2080	Sign off of experience based only on achieving total hours does not address how well an applicant understand the issues or how well the applicant thinks critically.
2081	Simpe, quick, easy.
2082	Since 2003 I have not been involved in any attest work.
2083	Since all CPAs are viewed "as the same," we should all have the same requirements to become certified, including meeting the attest experience.
2084	Since completing it and obtaining my license over 40 years ago I have never used any of that experience directly as I have never done any audits since. / / It would be difficult to quantify what knowledge I gained from that experience however. I'm sure that there are many aspects that were ingrained even then that somehow contributed to my professionalism.
2085	Since I am in industry rather than in public accounting, I find the requirement to do at least 20 hours in the interim year by my birthday restrictive and unnecessary. My recommendation would be to have one standard for CPAs practicing public accounting and another for CPAs who are in industry. Further the wording is confusing and, as a result, I was fined $150 at my last license renewal due to the confusing phraseology. Yes, I had completed the 20+ hours in the interim year and yet the completion date was passed the "magic window" of my birthday. In all candor, this appears just another way to collect more money. If you need to collect more money, than increase the over all renewal rate. Thank you!
2086	Since I am inactive and retired at this time, I am in no position to provide objective assessment of the attest experience requirement.
2087	Since I have retired, I have not kept up with the licensing requirements and am answering this survey based upon my personal experience as well as my knowledge of the rules as I am used to having to follow. My memory is that in order to receive a CPA certificate, the candidate had to complete two years of experience with a licensed CPA firm doing attest work. I do not recall any specific number of hours in any specific area except the two years of experience. Therefore, I think that 500 hours of attest experience is insufficient.
2088	Since I practice mostly taxation and do not sign audit reports within my firm little, if any, attest experience is required. If I do perform any audit-related functions such as a tax provision review it is under the direction of an audit partner that has the requisite attest experience.
2089	Since I provide no attest services in my practice I would be in favor of two different CPA certificates, with and without attest.

Licensed CPA – 20 + years – 2,575 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
2090	Since I received my license in 1976, I have not kept up with the experience requirement for the attest function. The experience requirement that I went through was very good at training me what the attest function did. I believe that any lessening of the requirement would be a disservice to current CPA candidates. I hope that this comment is useful
2091	Since many small and medium CPA firms do not preform audits the requirement appears to be outdated. It makes it difficult to hire new graduates, since we can not give them that necessary experience. I believe that we should not require audit experience for a CPA. I also believe that dual CPA certificates leads to confusion for the users of our services.
2092	Since not all accountants get public accounting experience, I believe there should be alternative experience that would qualify the applicant for certification in lieu of attest experience.
2093	Since only CPAs can sign attest reports, the experience requirement is a must.
2094	Since so many local practioners do not perform audits I do not feel the attest experience requirement is appropriate. Also, I do not feel that it is practical to omly apply it to those who do auditing. Would we then have a separate requirement for CPA's who did taxes or any other tasks we perform? It should be eliminated. /
2095	Since the CBA's mandate "requires the protection of the public", I fail to see how the mandate is improved by the elimination of the attest experience requirement. Additionally, the CBA already allows CPA licenses to be issued to those without attest experience (albeit, those licensees are prohibited from conducting attest engagements). / The experience a candidate obtains from actually working under the supervision of experienced licensees in the attest areas, I believe, is an essential element of the CPA's overall education. /
2096	Since the only reason CPAs are licensed is to provide attest services, it stands to reason that a candidate for licensure should have attest experience before being licensed. I think California's two licenses approach is confusing to consumers and creates potential traps for "G" license holders. In my opinion, it would be best for consumers to have one CPA license and the experience requirement should include attest services.
2097	So long ago I really do not remember mine. I was a signer of attest experience for two of my employees and found that experience to be vary vague as to what was expected. It was like it depended who was on the panel that day.
2098	Some alternative should be available for CPAs not involved in providing attest services. The 500-hour experience requirement could apply before a CPA would have the authority to sign an attest report or be involved in the oversight or direction of an attest engagement.
2099	Some CPA firms make you work many extra hours not related to the attest experience before you can get some attest hours
2100	Some experience in auditing is a must for anyone to perform audits and reviews. The 3 to 6 hours of auditing that is in the typical accounting program does not provide enough knowledge or practical experience to perform an audit or review.
2101	Some level of requirement seems appropriate.
2102	Some practitioners only perform attest functions for a small number of clients, less than 5. Having to meet the attest requirement becomes burdensome and sjubject practitioner and client to unnecessary costs. / / Perhaps there should be an exception to exclude practitioners who perform a limited number of attest funciton with gross income of less than a certain amount, example less than $500K, from the attest requirement

Licensed CPA – 20 + years – 2,575 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
2103	Some things you can only learn while on the job. It doesn't say whether you're considering decreasing or eliminating the 500 hour requirement, but I don't see how that would be beneficial to the profession, nor to the individuals. You just can't replace work experience.
2104	Sorry - I don't know what the attest experience means and my 2 minute search did not yield a good explanation. Sorry to disappoint.
2105	Sounds good to have the 500 hour requirement for attestation
2106	Still crucial despite increasing technical and career specialization. Experience gained in attestation yields licensed professionals knowledgeable both in technical comprehension and the (regrettable) opportunities for fraud and misstatement.
2107	Sufficient experience in a variety of situations is essential.
2108	Super! / / However as I am [redacted] my fingerprints are obliterated.
2109	supervised attest experience should be a requirement / / One option would be to differentiate between public and private company audits as it relates to an experience requirement
2110	Supervision is an important part of the learning process.
2111	Takes a little organization but is good.
2112	Thank you
2113	Thank you for inviting me to participate in the Attest Study. California conforms well with the Attest Procedures provided by the AICPA which professionally lays out well the conduct to perform. [redacted]. /
2114	The 150 hour requirement is far too many hours and there is no use for it. / / 120 hours is all that is needed.
2115	The 24 hour requirement is too much. Less than 5% of my practice is compilation and review. My suggestion is 8 hours for practitioners who only compile, 16 hours for those who compile and review, and 24hours for those who also audit.
2116	The 4-column bank reconciliation can be considered as a part of attestation.
2117	The 500 hour attest experience requirement ensures that a CPA candidiate has a minimal level of professional skill and knowledge. It is what separates CPAs from accountants.
2118	The 500 hour attest experience requirement is not needed for CPA's who do not perform audit or ever will perform an audit. The attest experience requirement could be optional in that case.
2119	The 500 hour attest requirement was one of the things that validated the worth of a California CPA. (as well as other states with similar requirements) It is my experience that the quality of CPAs without attest experience is far inferior to those with attest experience. We totally discount CPAs without it in terms of hiring. California should never have gone the route of tiered certifications. CPA licensees without attest experience just aren't CPAs.
2120	The 500 hour experience requirements is too low and about one-eight of the time an individual needs to be well prepared attest engagements. It is the one area of our profession where there is greater reliance on our work by third parties.
2121	The 500 hour minimum requirement among various areas should be retained.
2122	The 500 hour requirement for attest experience is probably not enough but is more stringent than the general experience requirement. I believe that removing it would further dilute the expertise of prospective CPAs and thereby diminish the reputation of the profession.

Licensed CPA – 20 + years – 2,575 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
2123	The 500 hour requirement for audit attest experience should be maintained. Course knowledge (head knowledge), including very technical knowledge, needs to be subjected to the real world of the audit attest process in the field. Otherwise the person does not see first hand how accounting and audit standards work in the real world , and the person's knowledge would be incomplete for certification.
2124	The 500 hour requirement for the CPA license is a minimum. / Anyone who thinks you can issue a report or render an opinion on a set of financial statements without completing 500 of experience is nuts! Who the hell are we kidding here? / Giving an inexperienced individual the ability to opine on financial statements without the 500 hour experience is like allowing a child to drive a car. / CBA stand your ground. Do not budge to the angry crowd who is demanding the lowering of your standards. Stand firm and keep the 500 hour requirement in place. / In addition work supervision must come from a CPA who performs attest services. No exemptions!
2125	The 500 hour requirement is a fair requirement for new CPAs to achieve before being able to sign financial statements. Practical experience is needed.
2126	The 500 hour requirement is adequate for CPA licensure.
2127	The 500 hour requirement is critical...if any changes are to be made, it should be increased to 1,000 hours. It used to take two years to get 1,000 hours and that is a good minimum requirement.
2128	The 500 hour requirement is sufficient for gaining experience to implement steps in review process to enable an educated attest opinion. However, the education and experience of an applicant might be sufficient without fully completing the 500 hour requirement. There should be a procedure for an applicant particularly with years of experience to be able to submit their background for consideration of approval and waiver of the 500 hour experience requirement.
2129	The 500 hour requirement seems to be appropriate.
2130	The 500 hour requirement should apply to everyone who is issued a CPA license
2131	The 500 hour requirement should stand. Field experience is a very important learning tool.
2132	The 500 hour requirement sounds reasonable to me.
2133	The 500 hour requirement that I was licensed under was too short. Much of the experience was low level work and the auditor never experienced putting together financials (especially at the larger firms).
2134	The 500 hour standard was used in the early 1980's and in my opinion is still adequate.
2135	The 500 hours attest experience requirement is basic and minium. Without solid basis, it is hard to believe that the qalification of true certified pulic accoutants will be maintained.
2136	The 500 hours of attest experience is extremely valuable and should be required to obatin the license to do attest work. The real experience is more important than academic studies. A fifth year of college and obtaining a Masters degree is less important than the 500 hours expereince. Please maintain the 500 hours of attest experience.
2137	The 500 hours of audit experience is essential for a CPA to have the necessary experience to provide an opinion on the financial statements audited.
2138	the 500 hours of audit experience prior to obtaining the CPA provides an overall perspective to the / function of the CPA's work. It emphasizes the importance of the CPA's responsibilities to third party / readers of the work performed and assurances in the degree of review. Minium

Licensed CPA – 20 + years – 2,575 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
	professional standards are necessary to assure the third-party reader that a qualified financial preparer has done as much work as the attestation letter depicts.
2139	The 500 hours seems to be appropriate.
2140	the 500 minimum requirement is necessary to understand and perform all aspects of attest engagements.
2141	The 500+hours of attest experience requirement is appropriate to maintain the quality of CPA licensure.
2142	The A & A, Fraud requirement of 32 hours takes of quite a bit of my 80-hour requirement. I am hoping that this requirement can be lowered to 24 hours in total.
2143	The amount of hours of cpe required in the attest area is excessive for those cpas doing a minimal amount of attest work, such as only compilation. there should be more than one required number of hours.
2144	The attest 500 hour experience requirement should be maintained. In order to really understand and learn about your responsibility as an auditor, on the job training is a must. The 500 hours are just enough to obtain a basic understanding of the audit attest function.
2145	THE ATTEST ENGAGEMENT HAS A LOT OF PROCEDURES AND CHECKLISTS TO COMPLETE AND I AM NOT SURE WHETHER IS THE THIRD PARTY PROVIDER ([redacted]) WHICH HAS DEVELOPED THESE LONG CHECKLISTS OR THE REQUIREMENT OF THE CBA IS ONEROUS
2146	The attest experience allows candidates 1.) the opportunity to gain valuable experience, 2.) a chance to observe and learn how/what their trainer reviews their/of their work, and 3.)to view first hand the ethics of accounting in practice (hopefully.)
2147	the attest experience could be limited for those CPAs not performing attest services. in this age of greater specialization, and the fact that many CPAs perform no attest services and frankly should not, this option should be explored. i think a more important issue is educating the public and professionals that attest work should be performed only by those qualified, trained and/or supervided to do so.
2148	The attest experience encourages accountants to improve their working skills with the knowledge obtained from passing the CPA and ethics exams. I have observed the improvement of accountant's knowledge of accounting standards and tax regulations associated with private and public company financial reporting and tax filings. The completion of license continuing education requirements does maintain an accountant's skills and ethical behavior. These improvements have provided an enormous benefit to California private and public companies. Growing the rank of qualified CPAs is vital to maintain our vibrant economy and grow it in a sustainable manner to provide employment opportunities for all Californians.
2149	The attest experience has been a staple of the CPAs core experience and knowledge and is one key element that sets a CPA apart from all other professionals.
2150	The attest experience helped me developed a solid understanding of accounting processess. It enabled me to see theory in practice and gave me a better perspective of accounting operations.
2151	The attest experience in the Business and Professions Code is not adequately defined to ensure certificate holders have experience required.
2152	The attest experience instilled a confidence in my ability to understand and develop analytical skills. / / Though since the day I received my license, back in 1987, I have rarely conducted an

Licensed CPA – 20 + years – 2,575 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
	attest engagement. / / However, I use these learned skills every day in my practice which 90/10 compliance & consulting.
2153	The attest experience is important to the qualities of a CPA - even one that plans on only providing taxation and advisory services, the ability to understand in the real world a general ledger, financial statements, disclosures, and the application of principles is significantly important and the Board risks harming unwary consumers who already have no idea between attest and non-attest qualifications.
2154	The attest experience is a fundamental component of CPA training. The skills learned are invaluable and not readily learned elsewhere.
2155	The attest experience is a necessary requirement to protect the public. Requiring the candidate to supervise an engagement, have licensed CPA sign off that they actually did the work, and having the CBA review some sample work papers is a great system to ensure the candidates have actually done the work they are licensed to perform. Providing a CPA certificate to someone without any experience provides a false sense of security to the general public. We have hired people with non-attest CPA certificates and found their knowledge and skills to be minimal at best. The worst policy the CBA has done in my opinion is create a CPA certificate for someone without any experience and is indistinguishable from another CPA with the attestation experience.
2156	The attest experience is a valuable and needed requirement for the mentoring and personal growth / of a potential CPA.
2157	The attest experience is absolutely critical as an accountant in understanding the CPA's role in business.
2158	the attest experience is absolutely necessary
2159	The attest experience is critical to any future licensed CPA. The value of experience under a licensed CPA is not comparable to classes, studies, testing, etc.as it place the candidate in real situations. The length and diversity of experience prepares them for the unanticipated situations that they will confront in the future. Two years of experience is a minimum; it should actually be expanded to at least three years. I understand the pressures the CBA has to increase and / or replace the number of practicing CPA's, but we cannot do this at the expense of qualified practitioners. The related issue is the industry's abuse of candidates obtaining their attest function experience and the over working of these employees while the firms more or less hold them hostage. The CBA and industry should work together and recognize the unfairness to the candidates during the attest experience period and ensure that they are appropriately paid for the long hours they endure in the service of the firms that employ them. Years ago the industry properly recognized that non-supervising staff are not exempt employees and were paid on an hourly basis while receiving overtime pay. This seemed fair and recognized the limited influence the staff had on their schedules and employment choices while they were obtaining their attest experience.
2160	The attest experience is crucial in the beginning development of a CPA career. Supervision and guidance from a seasoned professional provides the new CPA with a basis to build their knowledge. In addition, the supervising CPA is putting their reputation on the line to sign off on the ability of the apprentice to perform according to accounting rules. CPA licenses given without the attest experience is a degradation to our profession. The public has the

Licensed CPA – 20 + years – 2,575 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
	expectation that all CPA's have met a body of requirements and can't possibly know the difference between those that have attest experience and those that don't.
2161	The attest experience is crucial to the "public" whom we CPAs serve. / Many accounting graduates are unable to perform skills for "public accounting" until they have worked the experience hours, and worked for years in the field.
2162	The attest experience is essential in order to produce CPAs with the proper practical experience to properly serve our clients. Real life experience create situations that would naturally lead to additional analysis and/or questions (i.e. when one question is answered, it may generate more questions). Also learning relationships between accounts and transactions and how to analyze or question "odd" looking items can only obtained by experience. It is very good to know the theory of our field but a CPA needs to have the knowledge that can only be obtained from hands on experience.
2163	The attest experience is essential to the qualification process and should continue to be a requirement regardless of educational qualifications. I was first licensed in [redacted] by the CBA and I have worked with numerous young CPA candidates, including those with Masters Degrees. When they are first placed in the field, they are lost and require guidance. Even the California Dept. of Real Estate requires two years of experience for a licensee (agent) to qualify to become a licensed real estate broker in the State of California. Certifying financial statements is certainly much more involved than selling a personal residence. The fact that the CBA is even considering dropping the attest experience requirement is frightening to me. If the attest experience is removed from the qualification process, the CBA will dilute the public's confidence in the professional capabilities of a licensed CPA.
2164	The attest experience is important for CPAs that perform audits. It is not important for CPAs like myself who practice solely in tax. It would be helpful to our profession to add specialty designations, similar to what the CA Bar does for lawyers including a Tax designation that is earned by passing a test. / Thank you
2165	The attest experience is necessary if the applicant is going to do attest engagements. Unfortunately in some cases the signing off is loose and I don't think all applicants have experience to really do a quality audit. / I am a tax accountant and have done no real attest work since the 1970's. There should be an alternative for tax only CPA applicants. A CPA with attest specialization usually does not do great tax work even though he(she) is allowed to do so. I as a CPA do fine tax work but should never attempt attest work. But I am and should be a CPA nonetheless.
2166	The attest experience is one requirement for a CPA license which distinguishes it from public accountant, enrolled agent, and others; as well as from other certifications such as CISA. The 500 hour attest experience should continue to be required.
2167	The attest experience is perhaps the extreme function performed by CPAs. But we must keep In mind that accounting is an ART not a science. In other words a CPA has options in the way the report is prepared and the options selected often depend on the who the CPA feels is the most important reader of the reports. I am a retired CPA with an inactive license and I am living in a large homeowner association with 6,000 people and two different CPA firms have prepared annual reports that favor the management company and the Board of Directors and both of these two groups have made significant mistakes with tax returns and investment of reserve

Licensed CPA – 20 + years – 2,575 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
	funds. It seems to me in situations like this and similar situations the Homeowners are the most important readers of the financial statements and they deserve the truth about both the good things and the bad practices of the management of their association. Of course the main thing that allows this bad information to be reported is that the homeowners do not do their part by reading the reports and asking questions.
2168	The attest experience is the most relevant and important experience for CPA's.
2169	The attest experience is valuable to provide the CPA candidate with working knowledge of the financial reporting and responsibility assumed by the CPA
2170	the attest experience of 500 hours must be kept to obtain CPA certification and to use CPA designation. if CBA is issuing certificate to non attest experience then it must be called other than CPA. it can be given PA or public accountant.
2171	The attest experience provides a broad practical understanding of financial statements and the business impact of financial decisions and transactions. Without this experience, the CPA is less equipped to understand complex and actual business matters.
2172	The attest experience requirement does not enhance the professional abilities of most CPA's, who do not go on to practice auditing. It can be eliminated without doing harm to the profession.
2173	The attest experience requirement ensures that practitioners are current in their understanding of the current regulations so that as a profession we are on the same page when we issue compilation reports.
2174	The attest experience requirement for CPA licensure is a reasonable requirement. Although having such experience does not guarantee the competency of a licensure; however, it shows that the CPA has gained this knowledge through actual experience. I would have more confidence in preparing financial statements when I have actually worked and being critiqued on them. Learning from text books and passing the CPA examination would not provide the knowledge gained from actual experience. I would recommend not to abandon this requirement for the sake of having more CPAs.
2175	The Attest Experience Requirement for CPA Licensure is very important and should be seriously enforced
2176	The attest experience requirement for initial licensing should be required. / / The Continuing Education requirements should be followed as currently set forth.
2177	The attest experience requirement gives a CPA such insight which makes him/her a better CPA. It gives a CPA further insight of understanding which enables the CPA to better serve their client in all aspects of tax and accounting including preparing better tax returns, defending clients before the IRS and offering managerial advisory to clients on improving operations. Removing the attest experience requirement will only result in a less advantage CPA resulting in inferior work and serve to the public.
2178	The attest experience requirement had limited my practice to tax preparation and bookkeeping service with financial statement for income tax purposes only.
2179	The attest experience requirement has always been an integral component in the professional development process of CPAs. My non-CPA accountants seem to always lag behind CPAs in there ability to assemble, substantiate and communicate accounting information. The ability of accountants to effectively and efficiently communicate with auditors and regulatory examiners

Licensed CPA – 20 + years – 2,575 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
	is a significant value proposition for the entities in which they work. / / "Casting the net wider" as it relates to skill focus and qualifying experience paths to licensure in an effort to grow the profession and offer diverse skill sets under the CPA designation are certainly alluring ideas. However, since the competencies gained through performing duties associated with the attest function and current experience requirement develops the core competency expected of a CPA I feel that if the attest experience requirement were to somehow be removed or reduced then qualifying experience would need to increase in duration and meet clear standards (i.e. working under a licensed CPA for a minimum number of hours performing "qualifying work").
2180	The attest experience requirement has been decreasing substantially since I was licensed. / While the nature of attestation work has become more complicated and auditors' attestation experience requirement is decreasing, the interest of the public may not have been well served.
2181	The attest experience requirement has in part created the dual license system that is confusing to consumers. There are many practitioners who have no business performing attest services, yet do provide a valuable service to the public. Professional standards require that prior to performing work, you evaluate if you are qualified to perform the work. This should be the limiting factor. It seems it would be more effective to allow the peer review process to identify problems with practitioners performing attest services rather than requiring all practitioners, many of whom choose not to do attest work, to meet the requirements.
2182	The attest experience requirement has substantially changed since I certified. I am unfamiliar with the current requirement and how it might impact newly certified CPA's. I found my own experience requirement not only helpful but vital in helping me reach competence and then success throughout my career.
2183	The attest experience requirement in the small firm (1-10) environment is difficult to provide due to the limited number of review and audit engagements. It does serve to give applicants experience in all aspects of the attest function. In a larger firm where these engagements are more numerous I think the experience is invaluable.
2184	The attest experience requirement insures that CPAs (especially California CPAs) have a minimum of attest experience and distinguishes CPAs from others in the industry. The attest experience is the most important requirement in the development of qualified CPAs.
2185	The attest experience requirement is a critical part of becoming qualified as a CPA. The "mindset" of attest is a key component of understanding the expectations of the public's expectation of independence and dependence on financial information provided/preparted by a CPA including their reliance on tax return information. Many financial institutions rely on "tax returns" for credit decisions. Though these are not financial statements, the public should be able to rely on integrity of numbers. The attest "mindset" needs to be part of a CPA's background.
2186	The attest experience requirement is a good thing for the profession. In addition to required CPE the peer review of attest work should be emphasized.
2187	The attest experience requirement is a necessary part of the licensing process. Audits will always be the purview of the CPA and will always be a high risk professional liability area. To reduce that risk, attest experience helps to ensure a licensee (that can sign off on audit opinions) has obtained relevant experience in audit planning, executing the plan, documenting

Licensed CPA – 20 + years – 2,575 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
	the work performed, and reporting the results. However, this requirement does have limitations and does not guarantee the licensee is competent to perform any type of audit.
2188	The attest experience requirement is a valuable process for the licensee to see practical application of the independence and objectivity required by the practicing CPA
2189	The attest experience requirement is a vital component of any CPA's qualifications IF that CPA intends to perform audits, reviews or compilations.
2190	The attest experience requirement is absolutely necessary if a CPA is planning to do audit work or any attest engagement. Attest is something you learn on the job. It can't be adequately taught in school.
2191	The attest experience requirement is an essential function of CPAs to truly understand fundamental concepts of our profession, including independence, conflict of interest, ethics, professional skepticism, and fraud. It's not just about debits and credits.
2192	The attest experience requirement is an important aspect of the licensing process. I believe the current 500 hour requirement is adequate if the mentor/signor has enough experience in guiding prospective licensees.
2193	The attest experience requirement is an important aspect to protecting the consumer and should be maintained.
2194	The attest experience requirement is an important step in qualifying for a CPA license. It provides valuable experience in interviewing clients, looking beyond the obvious and maintaining the absolute necessity of maintaining independence when working as a CPA.
2195	The attest experience requirement is an integral component of CPA licensure.
2196	The attest experience requirement is an integral part of being a CPA. We as CPA's have a monopoly on one function, that is to sign financial statements as either a compilation, review or audit. No other profession can do so. Much like attorneys protect their ability to practice law, must protect the license of being a CPA. Even though many of us don't perform audits, having the ability to do so makes the CPA license very special and adds to the integrity of what we do. If someone wants to just prepare taxes, he or she could become an EA or obtain another license.
2197	The attest experience requirement is critical in teaching the real world skills and critical thinking needed by CPA. The CPA test is only a test and not the real world. I am continually amazed and appalled by the drive to cheapen and undermine the quality of the designation of CPA. It should mean something in practice and that only comes with real world application. Churning out CPAs without audit experience will make it even harder for consumers to distinguish the quality and real skills. It undermines the profession which is already under assault by regulators. I have no desire to be in a profession filled with test-takers who can't reason.
2198	The attest experience requirement is critical to ensuring that qualified licensees are performing attest engagements. As a Partner in a CPA firm for over 25 years, and having certified many candidates within our firm, I can attest to the fact that new CPAs are not qualified to perform audits or reviews until they have had at least 500 hours of qualifying experience. I also served on [redacted] prior to that for a total of eleven years, and candidates appearing before the Committe with less than 500 hours were generally not qualified to perform attest engagements and needed more qualfiying experience.

Licensed CPA – 20 + years – 2,575 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
2199	The attest experience requirement is critical. To attest to any financial statements not only requires technical knowledge, but also experience with the application of that expertise. Judgments are called into play and professional judgment is only gained through exposure to situations and experience.
2200	The attest experience requirement is essential for any CPA candidate. It provides insight into the processes and procedures in an on-the-job setting under the supervision of a licensed professional. Valuable information that cannot be learned in a classroom is provided during the attest experience period.
2201	The attest experience requirement is essential to assure that CPA's presently providing attest services are initially trained in an environment with other experienced professionals who will play a major role during the formative years in the profession. This serves to promote objectivity, independency, and healthy skepticism among accounting professionals. The need to work and learn from other experienced peers is essential to the foundation of the profession.
2202	The attest experience requirement is essential to developing competent CPA's.
2203	The attest experience requirement is essential!!!
2204	The attest experience requirement is extremely critical for licensure. The public needs to know that we have had enough experience in order to hold ourselves out at licensees. / / When I was licensed, I only performed audits of financial statements. We did not perform reviews or compilations. (In fact, I do not think compilations were around!) In today's environment, I believe that all new licensees need to receive experience in all three areas of attest work. The differences among audits, reviews and compilations are significant. Applicants have to understand these differences. Applicants should also be responsible for at least one engagement from planning to report issuance before licensure.
2205	The attest experience requirement is important to ensure candidates for licensure have demonstarted a basic knowledge of the attest function in a real world environment.
2206	The attest experience requirement is much different than when I became a licensed CPA. It was a two year requirement then as opposed to a 500 hour requirement now. I think 500 hours can be more difficult to measure than a 2 year requirement but it may be a better standard in which to measure competence.
2207	The attest experience requirement is necessary as education teaches the auditing concept whereas experience is where the candidate learns the attest function. The current hour requirements only gives the candidate a basic fundamental approach on the concepts learned in the classroom. Attest experience gives the cpa knowledge to have the required skill necessary to opine on financial statements.
2208	The attest experience requirement is necessary but should be consistently applied among states.
2209	The attest experience requirement is not only valuable to the CPA for the specific accounting knowledge gained while completing the minimum hours in attest services, but also for the overall experience during the process. I obtained my attest experience requirement in public accounting over 20 years ago and feel that experience was the most rewarding and worthwhile in the accounting field. The exposure gained during that process could not be replicated. That experience has helped me through my entire career.

Licensed CPA – 20 + years – 2,575 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
2210	The attest experience requirement is not relevant to the work and experience of many practicing CPAs. Further there should be no distinction between those CPAs who sign attest reports and those who do not except for educational CPE requirements. There should continue to be educational requirements for those who sign attest reports.
2211	The attest experience requirement is one of the most important measurements of a candidate's knowledge and ability. No one should be awarded the title of C.P.A. without it.
2212	The attest experience requirement is quite cumbersome, especially for specialists that assist in the attest space, but don't spend 100% of their time there.
2213	The attest experience requirement is reasonable.
2214	The attest experience requirement is the best way to provide actual experience to the license applicant. Such experience allows for decision making that is critical for the future challenges of the license applicant.
2215	The attest experience requirement is the difference between a bookkeeper and a CPA. We have members that do only taxes -- perhaps they should not be called CPA's but enrolled agents. We have members that do accounting as an employee of a company. They should call "management accounts" rather than CPA. If a member wants to be called CPA in any situation, they need the attest experience.
2216	The attest experience requirement is the foundation of the CPA designation. I believe the public assumes all holders of the CPA designation have ability to perform the audit function.
2217	The attest experience requirement is too short. Attest services are the backbone of the profession and experience for licensure should be extended to ensure potential licensees are better prepared.
2218	The attest experience requirement is valuable in that it ensures that those holding themselves out as CPAs have practical experience in addition to their educational training.
2219	The attest experience requirement is very important as it brings together the substantial experience of a seasoned CPA and the education of a candidate for licensing. Mix these 2 factors together for an extended period under the close supervision of the seasoned CPA, and the State of California will continue it long & successful public policy of protecting the public. The experience requirement needs to be strengthened. If anything needs to be changed in the licensure requirements, it would be in the education requirements. Do not change the experience requirements now in existence. Do not create new categories of CPA licenses.
2220	The attest experience requirement is very important to ensure that only qualified candidates become licensed CPA's. I fully support the need for the requirement and believe it affects all current and future CPA's.
2221	The attest experience requirement is vital to the purpose and objectives of a CPA. Without adequate attest experience, a CPA cannot fulfill their duty to the public. Gaining such experience is not a check the box activity and even though a person may have executed a procedure (or suite of procedures) the ability to audit a set of financial statements goes beyond book smart. Dealing with management and understanding trends, patterns and risks, including fraud risks) comes with experience. I believe the experience requirement should be extended to five years of active participation in audits under the supervision of a person auditing financial statements. Other forms of experience do not provide the same level of awareness.

Licensed CPA – 20 + years – 2,575 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
2222	The Attest Experience Requirement is what sets a CPA above the rest. Being able to understand what creditors require and how to verify information provided by clients via reasonableness testing is what makes us good. Understanding how to complete a cash proof under the attestation engagement is also a requirement for an audit with the Internal Revenue Service and very helpful in determining the reasonableness of information provided by the client before the tax return is filed. A CPA license with out this experience is worthless. The 3 years of auditing experience I obtained from working with the big firms has made me a better CPA and a smarter CPA. I personally quit doing financial audits and financial statements and am now 100% tax, business valuation and fighting government agencies such as offers in compromise etc. I no longer need attestation engagements to make a living-but the experience is priceless. I continually beat the Internal Revenue Service because I understand how financial records are recorded and understand what the balance should be. Without the attestation experience I would not be this good. Preparation of working papers and communication of the thought process that supports Journal entries and other adjustments is also priceless. I recently hired an accounting student from [redacted] and there were very few classes in the attest and ethics area.it took this student 3 years to even learn how to adequately complete work papers and written communication they had no idea about the theory of accounting or why we do what we do. I personally believe this university was very negligent in providing an accounting degree. This individual passed the CPA exam because she knew how to take tests and she studied via a preparation course. She passed- but she understood very little in how to apply that knowledge to the practical side of life.
2223	The attest experience requirement makes a great deal of sense to me!
2224	The attest experience requirement may be helpful though process is cumbersome. Due to the amount of work a CPA work, it causes some challenge to meet the requirement some times
2225	The Attest Experience Requirement needs to be included as one of the requirements to become a practicing CPA.
2226	The attest experience requirement not only enables the CPA to gain much needed attest experience but also requires that the CPA's attest experience meets a satisfactory minimum level of competency.
2227	The Attest experience requirement of 500 hours is far too low to provide reasonable assurance to the public that a licensee is competent to perform attest engagements. The attest function is the heart of the uniqueness of the CPA profession and its integrity should be carefully guarded. / / My recent experience with the process for submitting information for a non-attest license applicant gave me grave concerns that the quality of the licensee's work was entirely irrelevant. My multiple inquiries of staff directed me the list of qualifying experience. The wording is such that completion of only listed tasks off low technical complexity and without regard to competence of performance are considered as meeting the requirement.
2228	The attest experience requirement proved to be the most useful part of the licensing process. The big eight experience was invaluable. I gained insight into how accounting and accounting systems worked that I would not have without performing audits. This requirement should be in place for all CPA licenses not just for those who want to be able to sign opinions.
2229	The attest experience requirement provides an important opportunity for a CPA candidate to demonstrate that they are more than academically prepared to be a CPA. Practice is typically

Licensed CPA – 20 + years – 2,575 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
	much different than academics and being able to effectively function in the real world enhances the credibility of the CPA license.
2230	The attest experience requirement provides invaluable on the job training under a practicing CPA professional. A Certified Public Accountant is viewed by the general public as possessing attest experience from from day one of his/her certification. Without the experience requirement the profession would be diminished by all those who would be allowed to hold the title CPA without possessing the ability and/or skils to "Certify" financial reports.
2231	The attest experience requirement represents the core of the attest service. The three "E"s are still the part of the profession, when providing attest services, that is critical to consumer protection.
2232	The attest experience requirement seems adequate at this time.
2233	The attest experience requirement should be 500 hrs
2234	The attest experience requirement should be a mandatory requirement for ALL CPAs. Those without the attest experience requirement should have a certification title that is something other than CPA. With the current system most of the general public does NOT know that not all CPAs have the Form E attestation experience. This is very misleading. WIthout the the required attest experience many current new CPAs do not really have a firm foundation as they no not have enough practical experience.
2235	The attest experience requirement should be considered achieved after four years of auditing experience. Audits in the banking industry and any other industry for which auditors are required to submit reports that are presented to the company's Board should qualify as experience. In addition, CPAs who worked for more than seven without having their license suspended should be able to obtain a full license. The license may require a year of probation before being finalized.
2236	The attest experience requirement should be higher than 500 hours. The current requirement equates to three months of full-time equivalent experience. This simply does not seem enough to justify the ability to sign an audit or review level opinion.
2237	The attest experience requirement should be maintained in its current form. If you reduce the hours required for attest experience, you reduce the quality of attest services being delivered to the public. / / P.S. I find this survey and its questions to be very shallow with respect to gathering "feedback" on the attest experience requirement. It does not measure a respondent's views or opinions about the requirement in any meaningful way. / / I presume that the attorneys who control the CBA have already decided they want to lower the bar for the attest experience requirement because the requirement is perceived as "unfair" to women and minorities. Go ahead - lower the barriers to entry and you will reap what you sow. You will get lower quality attestation results that will undermine the public's trust for the CPA profession. The Peer Review process will not find out about the lower quality attestation results until it's too late.
2238	The attest experience requirement should be maintained or increased to enable a higher standard of experience and care on the part of the CPA. Newer folks to the profession seem to come with shallower experience now that the public experience requirement has been waived.
2239	The attest experience requirement should be mandatory for all CPA licenses. I interview staff people now with their CPA license who can't do a simple journal entry. So I think the CPA title is

Licensed CPA – 20 + years – 2,575 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
	now misrepresenting itself to the public, as people with CPA licenses without the attest experience are severely deficient in technical experience.
2240	The attest experience requirement should be reinstated. Many of our young professionals in our office do not have practical work experience. I work with those in the tax practice, some of the individuals recently licensed can not understand the relationships in the financial statements - they basically are book smart. They can apply the technical theory but when it comes to the impact of recording a journal entry they don't understand the relationship on the financial statements and the impact on taxable income. They also lack analytical review skills which are used in tax i.e. relationship of cost of goods to sales etc.
2241	The attest experience requirement should be required of all CPAs. The current system of allowing people who have passed the exam to get a CPA license without the experience requirement is confusing to the Public. To do away with the experience requirement would be detrimental to the public and result in untrained people doing audit work. The practical experience in the field under a licensed CPA cannot and is not replicated in college courses. I teach accounting at the college level so I can state that with a solid basis of experience. Keep the experience requirement and make it mandatory for all CPAs to get a CPA certificate.
2242	The attest experience requirement should be retained (regardless of undergraduate or graduate education) because mere textbook learning is insufficient to achieve minimal professional competency.
2243	The attest experience requirement should be two years.
2244	The attest experience requirement should not be modified in order to be a CPA.
2245	The attest experience requirement should NOT be reduced in any manner.
2246	The attest experience requirement should remain a MINIMUM of 500 hours - any less would be unfair to all of us who had to do 500 hours in order to obtain our license.
2247	The attest experience requirement should remain in full force and effect. There should be no lessening of the requirements. An easing of the requirements would (a) create less qualified and less experienced CPAs; and (b) diminish the value and quality of all previously issued CPA licenses.
2248	The attest experience requirement should remain unchanged for CPA licensure.
2249	The attest experience requirement still is important to assure that the CPA has the necessary background to carry out the attest function.
2250	The attest experience requirement was good to have, gave a good way to look into a lot of different companies. I think it would be good to continue to have it, so that CPA candidates get to see actual application of accounting theory in different companies.
2251	The attest experience requirement was not relevant to my work as a tax professional.
2252	The attest experience requirement, while seemingly out of touch with the activities of today's CPA, still remains an important "gatekeeper" of the profession. The requirement for another experienced licensee to review and supervise new entrants to the profession is a key to quality control.
2253	The attest experience should be required.
2254	The attest experience should be stringent. The public expects CPA's to be held to a high standard to protect the integrity of Financial Accounting Standards.
2255	The attest experience should continue to be a requirement

Licensed CPA – 20 + years – 2,575 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
2256	The attest experience should continue to be at least 500 hours
2257	The attest experience should either remain the same or increased. 500 hours is not sufficient to enable someone to adequately assess an audit or review.
2258	The attest experience should remain a requirement as it has been. Only through the training under a qualified professional will a new licensee gain an understanding of the CPA profession and all the requirements of licensure. While many obtain a license without the attest requirement, a general license, their scope of knowledge is limited as compared to one with the attest experience. With the attest work, an applicant learns the full scope of business practices through the audit and review work of companies whether large or small, public, not-for-profit, and other types of entities. Without that breadth of knowledge, the CPA license becomes no more than a bookkeeper or tax preparer. The consumer is harmed when they expect, and have a right to expect, that the CPA they hire has a full working knowledge of all aspects of business to handle their concerns. The consumer should not bear the burden of being the new licensee's training ground.
2259	The attest experience was easy to comply with. However, it was somewhat confusing to find a location near my home to have my fingerprints taken.
2260	The attest experience was invaluable to me! My subsequent finance and accounting jobs built on the skills acquired during my audit years. I absolutely recommend keeping the requirement.
2261	The attest function and related rules and procedures are getting more complicated. And, the attest function is one requiring practical experience instead of simply reading it on a book. To uphold the standard, it is necessary for new CPA to have enough experience before they should practice it. As such we should increase the experience requirement. Otherwise, we are trapping these new CPAs to fall into malpractice. The function of the State Board is to regulate. As such, it should encourage CPAs to gain good preparation in order to avoid mistake instead of punishing them after they make mistakes.
2262	The attest function continues to be an important part of the CPA profession. However, at this point there are so many additional functions that CPAs perform that are also important, such as tax, financial planning, wealth management, risk management, and other consulting functions. I believe that it is appropriate to broaden the avenues towards meeting the experience requirement to provide assurance of CPA capabilities in these other areas that a person might chose to practice.
2263	The attest function has become a little bit outdated in my experience. There absolutely needs to be an experience requirement but since we now do so many more things than just audit, I think that the requirement needs to be revised to reflect that.
2264	The attest function is an essential part of a CPA training. It illustrates the underlying process of verification and is essential to gaining experience in judgments and application of standards. Unfortunately, there are fewer attest engagements available to satisfy the requirement for all those needing it. Further, competitive bidding pressure, especially in small municipal audits, leave no room for training or mentoring. / / I know of firms who intentionally rationed the fulfillment of audit requirements to keep employees 'indentured' well past the two years it would normally take to complete their experience requirements. / / The answer is not to eliminate the requirement, but to change the circumstance how candidates can fulfill this

Licensed CPA – 20 + years – 2,575 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
	requirement, either through sample (fictitious) company audits or other means. Perhaps states could require all state audits include field work by people needing the requirement.
2265	The attest function is an integral part of what being a CPA means to the genereal public ... the experience requirement assures that the (candidate and eventual) CPA possesses a knowledge of financial statement as a whole that sets them apart from most financial analysts and consultants.
2266	The attest function is central, it is what we do that no one else can.
2267	The attest function is extremely valuable, as it give real world experience that can not be duplicated in the class room of by study. I found working with senior CPAs helped me understand concepts of materiality, and confidence.
2268	The attest function is most important of being CPA which separates us from tax preparer, bookeeper, and financial planner. The ability to express an opinion after an audit is an important assurance to all reader of financial information for fairness. Without the attesting function, a CPA is no different than a tax preparer, bookeeper, and financial planner.
2269	The attest function is pretty much the only function unique to the CPA. Without the attest experience requirement, there is a risk of CPA's performing this function with no experience. This is a disservice to the consumer. There is already a disappointing number of CPA's who operate in a non-ethical, even criminal way. I would hate to see us add "poorly trained" to the list. / / I have recently retired from working for County of [redacted].
2270	The attest function is the "franchise." It's what separates CPAs from every one else trying to crowd into our field.
2271	The attest function is the one activity that distinguishes a CPA from other finance professionals. For example, attorneys and enrolled agents (both non-CPAs) can legally and do provide tax planning, advisory, preparation, and advocacy services. Similarly a wide variety of individuals and organizations provide business advisory, consulting, information systems, and process improvement services without the need to be licensed by the CBA as CPAs. And, of course, one can provide bookkeeping and financial statement compilation services without being a CBA licensee. Why then would it not be a requirement for CPA licensure to demonstrate competency in the one activity that is exclusively the province of the CPA, even though one might spend most or all of their professional career in other professional activities commonly performed by CPAs.
2272	The Attest function is the primary responsibility of the CPA. However, since the aggregation of power by just 4 firms worldwide, Attestation is now a by-product, very secondary to consulting. Unless regulators, including the Califonia Board, aggressively pursue violators, the Attest function is no longer valid to consumers of audits.
2273	The attest function is vital for licensure. I received my experience when there was no option and I do not believe in short cuts.
2274	The attest portion of my practice is compilation without disclosure. I do not perform audit or review or compilation with disclosure.
2275	The attest requirement as it stands is reasonable. / / The CPA designation should represent an appropriate period of initial supervised training. / /
2276	The attest requirement experience is great . It will give the new licensure right protocol in the practice / accountancy and the real world how to deal with your peers. t will enhance your

Licensed CPA – 20 + years – 2,575 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
	public relations with / clients and proper approach in dealing with professional behavior/business dealings/compliance with accounting regulations, laws, etc. / /
2277	The Attest Requirement is absolutely critical to providing accurate and correct information to shareholders and owners of companies. It should be a minimum of 3 years and require more financial reporting requirements on a Form E. No license should be issued without completion of this requirement, preferably in a CPA firm setting, where independence, ethics and serving shareholders remain a priority. Those I have met that have been "licensed" without this do not have the skills essential to being a CPA. Those skills are only obtained via the attest requirement
2278	The attest requirement is an important requirement. Please do not lessen the requirement anymore.
2279	The attest requirement is good for those CPAs that want to be able to issue attest reports. There is no need for someone to have the attest experience if they do not and will not do attest work. For example, I was always in the tax department. It was probably less than desireable for me to do the 500 hours of attest work.
2280	The attest requirement is outdated and stems from a time when the big 8 needed a constant source of grunts (1st & 2nd) year people to staff their audit departments. / Most practitioners who are not still at the big 4 accounting firms do not even do audits for the amount of Peer Review and technical compliance required.
2281	The attest requirement is the distinctive qualification of being licensed as a CPA. It provides important experience for all licensed CPA's even if they do not work in an attest related job. The requirement should be maintained and enforced.
2282	The attest requirement is very important. It separates California from the pack, requires slightly more experience to obtain the full CPA designation, and should probably be kept.
2283	The attest requirement may provide helpful proof of experience needed to perform certain functions of a certfied public accountant; however, I'm concerend about three issues: / / 1) Accounting firms are able to underpay new hires who need audit hours to become CPAs with full attest rights; / / 2) Firms that don't perform audit engagements are not attractive employers for accounting school graduates who are seeking to become certified public accountants; / / 3) The added requirement that "governmental audit experience" requires a qualifications committee meeting does not make sense, as a lot of governmental auditors audit full time, gaining more than 1,000 hours per year, while a lot of private sector auditors are just "lent out" to the audit staff to get 500 hours.
2284	The attest requirement should be much longer than 500 hours. / / ???? This is the survey ??? Two questions - whether a CPA and for how long? What is the point of such a survey??? Nonsense.
2285	The attest requirement should say for those who will be signing opinion reports.
2286	The attest requirements and rules and regulations have imposed far more burden on clients for compliance in the past few years. But, the attest requirements for the small clients are, based on experience, far more than they need to be. The ultimate objective is to provide the general public certain assurance of reliance of the financial reports and data, and such reliance comes at a much higher price than needs to be for small clients, like Non-Profits and Local Governments. Thus, CPAs who have to meet these requirements need to do far more work that the clients

Licensed CPA – 20 + years – 2,575 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
	cannot afford and do not see that value. I think some common sense may need to prevail and be considered here by the profession /
2287	The attest requirements are too much considering the limited number of firms performing full scope audits in many parts of the State of California.
2288	The attest requirements have, in the past, provided both licensed CPA's and the consumers with adequate safeguards regarding financial statement presentation and content. We, as professionals, have a responsibility to continue to provide training, proficency evaluation and mentoring to new license holders.
2289	The attest service requirement should be expanded to include more of an apprentership program. There are other aspects of becoming a CPA than just the audit experience.
2290	The attest standards should remain in place. Qualifications for licensing have been relaxed too much. All licensee's should be required to meet the attest standards to receive their certificate just as it was when I first was certified.
2291	The attest work done by CPAs is the trust granted by the public with respect to financial statements. Over the past 40 years of experience as a CPA, I have seen many financial statements prepared by non-CPAs that are significantly misstated. Generally this is just lack of knowledge of accounting standards and how to apply them. The attest requirement for CPAs provides the working knowledge needed to properly apply professional standards to financial statements.
2292	The attestation experience requirement is a vey important part of a CPA's experience and should be maintained.
2293	The attestation experience should be increased and the related non-attest accounting experience should be only be accepted at a rate of 10 to 1 hour. / The general overall water down approach to the attestation standard as allowed the lack of public confidence in the work product.
2294	The attestation experience was critical to my understanding of the interrelationship of financial statements and the underlying books and records. I strongly oppose removing the requirement for new CPAs (at least any that intend to perform attest services).
2295	The attestation qualification is what sets CPAs apart from other accounting professionals. Only CPAs can provide attestation services, and this is what the "certified public accountant" is all about. I feel strongly that to be a licensed CPA, a candidate should continue to be required to have a designated amount of attestation experience and should be tested on this aspect of the profession as part of the CPA examination.
2296	The attestation requirement is essential - this is how candidates actually learn the accounting and auditing process inside and out. It allows/forces one to understand the accounting / balance sheet and income statement relationships.
2297	The attestation requirement serves consumers by providing an independent validation of professional expertise. I believe that 500 hours is sufficient to achieve this objective.
2298	The auditing field with it's voluminous rules,regs and CPE requirements has been gone from I'm guessing over 90% of the practicing CPA's. It has been consolidated to the larger firms and gotten away from the basics of are the financial statements accurate. There seems to be more focus on financial statement presentation than are the numbers real. With Risk, Fraud, Ethics,

Licensed CPA – 20 + years – 2,575 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
	Etc. being laid on the entire profession people are still able to cook the books and make it through an audit. [redacted] is example #1.
2299	The board should consider reducing the AA hours from 24 to 8 hours for CPA whom only issue compiled statements with no disclosures.
2300	The board should continue to require attest experience for all CPA candidates. We need more "qualified" CPAs, rather than just more CPAs in our State. In addition, the process of acquiring the attest experience itself is a unique experience on its own. It involves the exercise of technical skills as well as interpersonal skills. It also ensures that a CPA candidate would spend the required minimum length of time with a licensee to practice and acquire the necessary technical attestation experience. Anything short would result in a dis-service to our general public who rely on our experience to provide attestation.
2301	The board should make provision to examine workpapers when a licensee does not complete the form E favorably for an applicant who is otherwise qualified. / / In other words, when an applicant has completed their education requirement and passed the CPA exam, if a licensed CPA declines to fill out a Form, or, does not fill out the form E in a manner that the applicant agrees with, the State Board should review the work paper to resolve the dispute.
2302	The CA Board of Accountancy over reaches in every area. This is in keeping with the extreme agenda by the liberals in CA - a plan to sequentially control everyone's life in every way.
2303	The CBA should arm Peer Reviewers with guidelines as to what "errors/omissions" are material to the financial statements and disclosures.
2304	The CBA should continue to require 500 hours of attest under the supervision of another CPA before the candidate can issue an opinion letter on his/her own.
2305	The CBA should continue with the "general experience" for those who will not sign attest engagements like those who prepare only tax returns or information returns BUT the CBA should continue with "attest experience" for those who sign attest engagements. There is an expression that holds true in the accounting profession: a little knowledge is a dangerous thing. The attest requirement is not a punishment or rite of initiation but should be treated as a "necessary or required on the job training". We can learn all the auditing theories we need but there is no substitute to being supervised under a real life audit engagement. Experienced auditors who supervise junior auditors can help minimize mistakes of new auditors. In my opinion, CPA candidates who do not want or need the attest requirement should not perform attest engagements.
2306	The complexity of business today makes it difficult to be fully qualified with 500 hours. I believe it should be doubled to 1,000 hours.
2307	The courses offered are expensive and unrelated to the industry I work in.
2308	The CPA and CPA profession are defined by the qualifications and sole authority to perform the attest function. While many CPAs broaden their professional competencies beyond the attest function, I think attest experience is crucial to allow an individual to claim the privileges and responsibilities of the public accounting profession.
2309	The CPA exam tests the applicant's body of knowledge of core principles, theory and practice. However, in today's world it is only an apprentice's entrance exam. It is kind of like ground school. Now you need to learn how to fly the plane and a number of different planes at that. / / The 500 hours requirement to sign audit reports is appropriate. However, it should not end

Licensed CPA – 20 + years – 2,575 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
	there. Every fundamental CPA practice area should have some sort of experience piece. Are you qualified to sign tax returns, perform personal financial services, valuation services, management accounting, consulting, etc.. Some of these services are now separate credentials. Ok. I get that. But I see those pieces as more senior credentials. Not entry requirements.
2310	The CPA license is primarily an indication of an independent professional who can evaluate financial information honestly. I believe that audit experience is vital for this professional license.
2311	The CPA license should be granted only to those who have 500 hours of attest experience. The current system, where some CPAs just pass the CPA exam and become a CPA is misleading the public. The general public does not recognize the difference and may ask for advice from someone who is not an experience CPA with attest experience. The current system does not serve the public interest. It is misleading, confusing to the public and it does not serve the profession well.
2312	The current 500 hour experience requirement has been a differentiating factor in the practice abilities of California licensed CPAs from those in states with less stringent requirements. I would not have the same level of confidence in a licensee whose only qualification was passing the exam.
2313	The current 500 hours which are certified by another CPA with a checklist of the various procedures is sufficient.
2314	The current attest experience form that I completed for a staff seemed out of date with the skills and knowledge that current CPA's need in order to be competent. It does not address some of the core issues of competency. I would not consider someone with 500 hours of experience to be competent. It should focus on their ability to conduct the audit from start to finish and their knowledge of accounting standards and reporting requirements. Risk assessment and audit planning, use of auditor judgement are necessary. It is very concerning when I see the level of incompetency in the industry and that people who have been allowed to become certified can hold themselves out as CPA's but do not have enough experience to warrant the title.
2315	The current attest experience requirement is adequate.
2316	The current attest experience requirement is necessary and sufficient to support the CBA's mission to protect consumers. California CPA's without sufficient attest experience under a qualified firm may cause concerns about the accuracy and reliability of statements attested by such individuals.
2317	The current attest requirement should be maintained. If there is no attest experience, then there should be a separate designation for a licensee who does not fulfill an attest experience requirement needed for the CPA license.
2318	The current attest requirements are sufficient.
2319	The current process does not always ensure consistent measurable experience for candidates. Specifically candidates in small firms or government do not generally have the opportunity to experience they types of issues and concerns faced by firms engaged in national level audits.
2320	The current requirement is adequate.
2321	The current requirement is appropriate and should not be changed

Licensed CPA – 20 + years – 2,575 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
2322	The current requirement is more like a "one size fits all" system. There should be more different standards for different sizes of audits. It is very unreasonable and unfair to small offices doing small audits only.
2323	THE CURRENT REQUIREMENT OF 500 HOURS SEEMS REASONABLE FOR WHAT IS REQUIRED OF A CPA TO ADMINISTRATE AND COMPLY WITH STANDARDS.
2324	The current requirement should continue to be enforced as is, or changes are needed to the attest requirement.
2325	The current requirements are important to ensure applicants have a basic working understanding and knowledge of the attest function. Having the educational background and passing the CPA exam is essential but the practical experience is critical in the licensing process.
2326	The current system of AUDITING IS BULLSHIT! Look at all the restatements required. Look at Enron where each level was afraid to admit that he or she didn't understand what the client was talking about under their complex scheme. With the fees generated by audits of public companies, the concept of independence is a joke. Granted it would be more expensive, but a company should not be allowed to audit the same corporation more than two consecutive years. Since a firm knows that it is not going to keep the client, it won't pay to phoney up the financial statements. Another way would be to take the profit motive out of the auditing process. Have the government handle the audits. The auditors would not be civil servants. They could have the same status as people in the military. You mess up, you get kicked out. / / / / .
2327	The current two year requirement should be either maintained or extended beyond two years.
2328	The designation "CPA" should not be diminished by allowing those with absolutely no experience to hold themselves out as experts in the field of accounting. The proposed removal of a basic level of apprentice learning for CPAs will undermine the competency of, and confidence in, the profession. .
2329	The essence of being a CPA is the attest function. NOTHING should be done to allow licensure and use of the moniker "CPA" without adequate training and competancy in the attest function.
2330	The ethics requirement is too frequent and redundant and boring! / / I feel 40 hours per year is excessive and unnecessary. / / 25 hours per year makes more sense to me. / /
2331	The experience I gained during my audit experience required in the late 1980s has proven very valuable. / / Actual experience in addition to formal education helps prepare individuals for judgement and decisions that might be less beneficial with an abbreviated hands on experience requirement.
2332	The experience is easy to get at larger firms and difficult at smaller firms. If the applicant is going to work at a smaller firm on compilation engagements only the requirement is inappropriate.
2333	The experience is necessary in order to achieve confidence for when the future CPA provides attestation experience for their own clients.
2334	The experience of actually performing audits and reviews for a CPA firm was a formative one for me and a major part of my education as an accountant. While I don't want to add unnecessary entrance barriers to the profession, I'm very glad attest experience was a requirement when I was starting out.

Licensed CPA – 20 + years – 2,575 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
2335	The experience requirement ensures new candidates are exposed to a variety of areas and perform in a supervisory capacity. That they could handle a small audit from start to finish is important experience. / We must distinguish between auditing a few areas for 500 hours and having sufficient experience in broader areas including financial statement preparation and work paper review.
2336	The experience requirement established in hours alone does not necessarily ensure that practitioners obtain the necessary experience to perform as a CPA. The hour requirement needs to be carefully considered in balance with that actual activities the individual is engaged.
2337	The experience requirement is a healthy tool to ensure that persons who earn the CPA designation have a reasonably comprehensive knowledge of business, rather than just a very narrow specialty.
2338	The experience requirement is a minimum time needed to be exposed to the attest experience necessary to perform any audit engagement and should be retained. I know I was not ready to do an audit on any of our firms current audit clients when I received my CPA certificate.
2339	The experience requirement is fine
2340	The experience requirement is helpful and it is important to see how things work in practice
2341	The experience requirement is the most important function that CBA does to assure that the users of financial statements are using financials that are prepared by competent accountants. Most every young CPA needs the supervision of an experience CPA. Incidentally, I was audited by CBA when I applied for my license. I was also audited by CBA for two separate accountants who applied for their license. While this procedure is a time consuming effort for both CPA and prospective licensee, it is more important that prospective licensees having proper training and experience. /
2342	The experience requirement needs to consider what we want "CPA" to represent. If it is restricted to its initial meaning of "Certified PUPLIC Accountant," the experience requirement should reflect that. So an attest experience requirement is very meaningful. If however, states are moving in the same direction as the AICPA so that CPA really means something more akin to "competent accountant with CPE." the attest experience requirement is less relevant.
2343	the experience requirement should 2 years working as an auditor. tax work should not count.
2344	the experience requirement should be 100 hours
2345	The experience requirement should be continued. I was a CPA in the [redacted] with 4 years public accounting experience. I passed the U.S. CPA exams with 4 parts in one sitting in November [redacted]. I was required to have experience requirement in the U.S.A. to be licensed. I can say that the required U.S. A. experience was really helpful to me even if I thought that I already knew a lot about the attest process.
2346	The experience requirement should be extended, and should be more comprehensive in order to provide better qualified entry-level CPA's
2347	The experience requirements should stay as they are. The experience is essential for establishing the proper mindset for the accountant. Important concepts are applied, for example, material or immaterial, sampling, awareness of fraud, etc. These are learned from experienced auditors. / / The profession would be diminished by having practitioners, in whatever area -- tax for example -- not being experienced in these areas. / / I have been a tax practitioner just about exclusively. My audit experience has been invaluable in effectively

Licensed CPA – 20 + years – 2,575 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
	performing the objective of creating complete and accurate tax returns. / / The broader experience and outlook is essential. / / Thanks.
2348	the experience should be more streamlined with use of the internet communicating and interphasing with all parties involved from one portal.
2349	The experience which comes from performing the attest function under supervision is invaluable and is necessary for building the base of experience necessary for a CPA to perform attest functions without supervision. Education is great and necessary but cannot replace the actual experience under supervision.
2350	The fingerprint process is time consuming.
2351	The focus on regulatory was a good addition. I have not practiced since I left [redacted] but always have kept my license current as I feel as an Accountant, first in Industry and now as a volunteer for charities, I need to keep a compete knowledge of accounting and auditing rules and issues.Peer review is also a goo thing to maintain a uniform standard. / / Rules are becoming very voluminous however, and it is easy not to stay up with all of them.
2352	The form that was sent to me to fill out was confusing as to which year was asked for CE courses. I filled out the wrong year. It triggered an audit. I had to send a bunch of certificates of completion. I was surprised that a paper system has been set up. The online registration was clearer and easier to use.
2353	the G license has diluted our brand...the public doesn't understand the difference between a full license and a G...G licensees do not have the same depth of experience to understand the financial transactions as a full licensee with the experience requirements as they exist... / ...anything we do to lessen the experience requirement is a disservice to those of us licensed under these requirements and is a disservice to the public who might be served by a licensee with lesser experience...
2354	The integrity of the attest requirement is vital to the profession. However it takes more years than is required to acquire the experience necessary to prepare a properly attested financial statement .I believe that for young licensee's there should be some of additional review of the statements being prepared. / In multiple partner firms this is easily achievable. For sole proprietorships there should be some form of outside review.
2355	The lead-in to this survey provides no clue as to whether changes are being proposed. No rational comment can be made in that case. As to 500 hours, from personal experience, that is insufficient in today's world.
2356	The licensing of a CPA is based on fulfilling an educational requirement designed to provide the CPA with a high degree of accounting competence, / that competence is further tested by the the requirement of taking and passing the CPA exam, / which although it may not be the most perfect test, does serve the purpose of determining if the CPA candidate has a core educational knowledge. / Finally, there is the requirement of practical experience; which is the attestation experience requirement. / In my opinion this requirement is the most important of all of the requirements. / Without being able to put accounting education into a context, it is just theory, / A CPA must be able to apply their education with real world experience. / CPAs are relied upon to be experts and to be able to provide expert advise. / you do not get that solely via an education. / You only get that knowledge through experience. / The fact is that once you are licensed, you are "expected" to be a CPA, / The only way the profession currently has of

Licensed CPA – 20 + years – 2,575 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
	guaranteeing a minimum knowledge base is through the attestation requirement, / I do not favor any decrease or lessening of the attestation requirement. / My standing as a CPA depends in part on the professional competence of all CPAs, / to reduce that core competence in any way detracts from all CPAs /
2357	The link to the survey on your postal card is incorrect. Not off to a good start! / / I have never practiced in the attest function. When I went through school, there was a push to specialize in one of three areas within academia, but the Boards were slow to provide for non-attest tracks, so it was very frustrating. I beleive that has now changed. I only practice tax accounting, and would never take an attest engagement, since it would be beyond my scope and competency.
2358	The maximum amount of time commensurate with other states for attest experience should be required to achieve licensing in California for all CPAs.
2359	The minimum 500 hour requirement has proven to be a good starting point for CPA licensure. I am more concerned, from a consumer stand point , concerning CPA certification and recognition for those people without attest qualification. Most consumers don't know or understand the difference between the two licensing qualifications. It is extremely misleading.
2360	The minimum attest hours should be increased to inable the applicant to meet the growing demands of the public regarding financial information.
2361	The more experience one has, the better prepared they are. It is a disservice to the CPA applicant and the public if the candidate is unprepared for auditing.
2362	The most recent issure of the CBA news letter was very informative of changes that have been in the works.
2363	The number of attest hours required to become a CPA should be increased, and the ethics hours should be expanded. There is too much malfeasance by CPAs now.
2364	The number of hours required for the attest experience requirement should be increased to a minimum of 2,000 hours.
2365	The only distinction between a CPA and a bookkeeper, unlicensed accountant or tax preparer is the attest function, as designated by the license. I believe it is imperative that the attest function remain as a requirement for licensure.
2366	The only item a CPA license authorizes you to attest is financial statements---you do not need a license for income tax work or consulting. I firmly believe a CPA must have attest experience.
2367	The only real reason that a person need to have a CPA license is so that the can attest to the fairness of financial statements. Regardless of the amount of education a person may have they need "real world experience" in order to know what they are looking at and how to interpret the findings. The experience obtained by working for a firm that does attest work is the only way a person can first handed know what is expected to be done and how to determine if a financial statement is fairly presented. The current attest hours should be maintained or increased.
2368	The only reason certification is required is to provide independent audits of a client's financial statements and attest thereto in accordance with national standards. None of the other services performed by a CPA require certification; tax work, management advisory services, etc.
2369	The only services that are exclusive to CPAs are attest services. Consequently, I believe the attest experience requirement to be a vital part of the requirements to be a CPA. I understand

Licensed CPA – 20 + years – 2,575 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
	that not all CPAs provide attest services, but their ability to do so it is what distinguishes a CPA from other professionals.
2370	The peer review process would seem to have replaced this requirement.
2371	The present experience requirement seems carefully designed to result in qualified applicants becoming certified but increasingly difficult with which to comply because fewer firms are engaged in attest work.
2372	The principal mission of the CBA is to protect the public from shoddy or incorrect reporting by CPA'a. In my opinion, eliminating the attestation experience does not work towards that end and in effect lowers the bar and weakens the ability of a reviewer to provide that consumer protection. I would not be in favor of eliminating attestation experience. / Sincerely, [redacted]. / /
2373	The principles of accounting is the same around the world, the only difference is the laws of the state/country for accounting reporting.. debits on the left and credits on the right. An accountant coming from another country, where they legal licensed as a certified public accountant or chartered accountant etc should be granted a license to practice in California. The out of country applicants should be granted a license subject to taking a course in "local/federal tax law" and not have to take a state exam.
2374	The process was painless because I am a great record keeper! I very much appreciate that I was able to scan and send a PDF instead of a lot of paper. I heard back that my info was received but did not hear if my documentation was acceptable or not.
2375	The profession has many different career paths. Not all are interested in doing audit work. Most of the audit work is done by the larger firms which means that a person new to the profession may have to go to work at a larger firm which may not be the person's first choice. In a way, keeping the attest experience requirement is good for the larger firms as they know that they can get people to come to them, etc. A built-in supply of new people so to speak.
2376	The Public is best protected when the accountants performing attest work have some attest experience.
2377	The public perception is those in public practice have all mastered the art of accounting, auditing and income taxes. Having the attest experience requirement is a necessary part of the CPA license. I believe there should not be 2 types of CPA licenses. The attest experience fulfills an important training period and the skills learned can be used daily in the public practice of accounting.
2378	The public who rely on audit report for decision making are being mislead right from the very beginning / when the the auditing report was originated in Europe back in 19th Century. Audit report basically expressed an opinion whether a fair statement was represented. The public considered the word"audited" means checked or examined by the signer of the report. Hence ,an expectation gap between the accounting profession and the general public. / Conflict of interest was never challenged: the audit report is submitted to the Board of Directors who in turn engaged and pay for the auditor who perform the work.
2379	The public's general perception is CPA's have knowledge about a company's financial statements and internal controls. Gaining an understanding a company's books albeit financial condition and lack of controls is obtainable through auditing experience. These concepts are mainly transferrable through working on attest engagements.

Licensed CPA – 20 + years – 2,575 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
2380	The recent trend has been to ease the CPA attest requirement by easing the financial audit attest hours required with a qualifying organization. Perhaps a 2 different types of CPA is in order. One that allows it to practice public accounting and one that is merely a professional designation only.
2381	The required qualifying experiences obtained in audit and review services is excellent in theory but 500 hours is insufficient to demonstrate competency. /
2382	The requirement are unfair and don't make sense in that the same requirements apply to all CPAs regardless of the size of the firm, and size of the financial statements.
2383	The requirement for attest experience should be maintained
2384	The requirement for attest experience should be maintained. Almost no one is qualified to issue an opinion on financial reports without at least some minimum real world experience. The 500 hours, now required, is just that, a minimum amount of real world experience.
2385	The requirement is important; however, the number of hours needs to be reviewed. I believe that you should be able to take the exam with no experience. You do need to prove that you have audit experience before receiving your license even if you are in tax. The ability to find issues and solve problems will be more effective with actual experience.
2386	The requirement is unnecessary and impedes entry into the profession by individuals who have no intention of providing attest services on behalf of clients. Professional standards and CBA rules mandate that licensees be technically competent to perform any service on behalf of a client.
2387	The requirement is unreasonable. The primary function of a CPA is to attest to the fairness of F/S. The current UAA has no attest requirement. A new CPA can sign audit reports with no attest experience at all! When I joined the profession in 1975 there was a minimum number of audit hours required - I believe 80 hours. Nothing is required now. In addition, the length of experience has steadily decreased from 3 years to 1 year. Thus, the lack of any attest experience combined with a decrease in the length of qualifying experience is a race to the bottom. Given the responsibility and authority behind the CPA credential, this is dangerous. In my opinion, it is a threat to the public - and should be revisited by the Board, especially in light of mobility legislation and recent questions raised about the validity of accreditation of education - e.g., "online learning."
2388	The requirement provides a breadth of experience for people entering the industry which is a plus. That said, it doesn't provide exposure to tax areas or functional experience, which the is needed for furthering their careers.
2389	The requirement seems appropriate
2390	The requirement seems reasonable as is.
2391	The requirement seems reasonable for candidates working in public accounting.
2392	The requirement should be maintained at the current level of 500 hours. Students graduating with accounting degrees do not have the real life experience to make decisions about the evidence they are presented with on the job. Even persons specializing in income taxes have to learn to evaluate the evidence presented by clients to advise the client if there may be consequences if audited by the taxing authorities. Such skills are learned primarily from performing attest engagements. On the other hand, if the profession is trying to move towards specialization, then the number of hours could be evaluated but not eliminated.

Licensed CPA – 20 + years – 2,575 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
2393	The requirement should continue to apply. However there is varied practice on what experience, and the demonstration of such is applicable. In my experience coming up many practitioners will NOT sign off on a candidates experience unless that person have way over the 500 hours. I have seen some firms require 1,000 hours before signing off. For those new budding professionals seeking licensure such firm imposed thresholds are unfair in my view and serve to hold people back creating a defacto indentured servant situation. So the board to educate signers of their responsibilities in this regard. And regulate it as well.
2394	The requirement should not be reduced
2395	The requirement should remain as is.
2396	The requirement tends to be discriminatory against small CPA firms hiring recent graduates. It seems that only large firms do enough auditing to provide the required hours necessary.
2397	The requirement was essential to my understanding of the need to be precise and clear in testing underlying financial information. Without the practical experience and guidance on actual audits I do not believe anyone could be prepared to satisfy the professional standards /
2398	The requirements should be re-examined to be that they are relevant with today's needs.
2399	The requirements should include 2 years with under the supervision of a CPA and include standard inventory and accounts receivable procedures. Requirements should include experience with preparing and reviewing financial statements.
2400	The skills I learned working for a big 8 firm have served me a lifetime. It seems to me that serving some time as an apprentice is valuable to the individual and the profession.
2401	The specific requirements by area don't seem necessary to me. As long as the applicant has worked for a CPA for the required hours, awarding the CPA seems appropriate. I am also disappointed by the education requirement as it is creating a barrier for students considering the profession. College is expensive and asking for an extra year of study seems like overkill. Most accounting knowledge is picked up on the job.
2402	The standards are high and should be kept that way to ensure that the integrity of CA CPAs.
2403	The survey presented online included only two questions. Upon hitting the next button I was forwarded to this page.
2404	The title CPA has historically implied general and specific business skills..in the eyes of the consumer. One skill is the accounting and financial reporting expertise. In my judgement and experience, that expertise comes most thoroughly from the audit or attest experience.. / Working with a variety of business accounting and reporting systems in a hands on way, that comes from the attest work...develops expertise that is otherwise difficult to obtain.
2405	The total hours are reasonable. The fraud classes shouldn't be mandatory. There's not much new to learn and the classes are generally not very good.
2406	The two year experience requirement for attest services should not be shorten. 500 hours is not a sufficient amount of time to gain the requisite experience to perform attest services as a licensed CPA in the CA.
2407	The type of work performed by a CPA has changed over the years, and many practices are not financial statement preparers - but do tax returns or other consulting. The image of a CPA in my mind is someone who prepares financial statements. Though there are several levels of financial statements a good knowledge of what is required for an attest funchtion is also important for other financial statement projects.

Licensed CPA – 20 + years – 2,575 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
2408	The type, depth and quality of experience varies greatly between firms and accordingly can be meaningless in many cases. The attest requirement should be replaced with specific education requirements from accredited universities: 1) two courses in audit; 2) two courses in advance accounting; 3) one course in statistical sampling; 4) minimum of three courses in business law; and 5) one course in ethics. The only experience requirement should be working under the direction of a CPA for two years.
2409	The value of CPA certification has substantially diminished with the two level of certification. The lack of attest experience requirement has lowered the overall respect for the CPAs, which has had a huge psychological effect on folks who have been certified the good old fashion way. I know that the CPA rank will increase substantially but many of these new CPAs' qualifications are not what the public perception is of CPAs in general. Further, the public is not aware of the difference in qualification which I feel is very important.
2410	The work experience requirement to become a licensed CPA in the state of California should NOT in any way be diluted or made less stringent. Having work experience in public accounting as a requirement along with passing the CPA exam is vital. CPA's must be competent, ethical and professional. Requiring that candidates have relevant experience working in public accounting helps to ensure that CPA's possess the attributes that ensure that the public is protected.
2411	There are few audits, therefore there are few opportunities for well qualified individuals to gain the audit experience. But CPAs do so much more than just audit. The CPA certificate should be basic. There should be additional certifications for tax, SEC, audit, forensics, etc. with the attest certification as a specialty. / /
2412	There are many areas in public accounting that a licensee may practice in where attest experience may not be necessary. However, if a licensee intends to be involved in or ultimately issue attest report, having this experience is necessary.
2413	There are some skills one cannot learn by just being in a classroom. Actually being in the field, in real life, provides multiple levels of complexity and guidance from experienced staff. Without the experience requirement that element is lost and the profession & consumer suffers.
2414	There continues to be a large gap between the classroom theories related to attest and the actual work environment. There just isn't any better way to gain proficiency in the area than to take the class room principles and applies to real life situations. It just takes time and experience to gain those "gut" feelings or recognize red flags. If we want what's best for the consumer, we'll continue to require experience before fully licensing someone and turning them loose on society.
2415	There have been significate modification to the attest experience since I was licensed. Many of these modification were necessary to reflect the changing business environment in which CPA's operate. However, it appears the attest experience requirement is skewed toward planning an audit and less on the critical performance areas (e.g., inventory, identification of off balance sheet transactions and revenue recognition. Without such experience I would find it questionable as whether a person possess the necessary depth and understanding of GAAP to sign off on an audit report. / / Further, many of the applicants view the 500 hours as the threshold to be licensed. When I received my license in 1983, my audit hours were in excess of

Licensed CPA – 20 + years – 2,575 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
	2,000 (which was the norm back then). The 500 hour requirement should be raised to assure the candidates are fully prepared for the responsibility they will assume once licensed.
2416	There is no mention in code section 5095 of obtaining attest experience in a variety of venues to qualify for certification. Although this criterion may be implicit, I think it should be explicit. It is just as important to be well rounded in experience as well grounded in technical expertise. To enhance the overall knowledge and therefore capability of the auditor, the cross-fertilization experience obtained from broad exposure to many different businesses, industries, and other entities seeking certification should be considered for requirement.
2417	there is no standard type of audit that all firms prepare. My experience included mostly school districts. that type was very different from commercial audits. The work is very different than that done by large firms. The problem is that those that I did were in 1968, 1969 and 1970. I am certain that current audits are a world different. I learned to understand the entity that I audited before I wrote the report.
2418	There is no substitute for hands on experience!
2419	There is no substitute for work experience.
2420	There must be an established guideline for the attest experience, covering all phases from planning, testing internal controls, testing fro fraud, documentation of the audit work, application of accounting principals and report writing. In order to have sufficient experience in these components and today's extensive technical pronouncements I believe that at least 2,000 hours are required to complete the preceding.
2421	There should a requirement of 8 semesters Auditing course hours under college education. / / There should be a requirement to work at least 1,000.00 qualified audit hours over the period of three years to cover all aspects of Financial Statements.
2422	There should be a minimum of two years on a full-time basis performing attestation services under the supervision of a qualified CPA. Otherwise, as unfortunately it is happening now, more frequent than we suspect, the consumer is unprotected and being deceived
2423	There should be an attest experience requirement for licensure.
2424	There should be greater emphasis on exercising judgment and less on following check lists. Using good judgment should be a criteria for a candidate for a CPA license. /
2425	there should be no changes in number of hours for attest work, it is not getting any easier, but there should also be an exception if one does not issue financial statements
2426	There were only two questions?
2427	They are appropriate.
2428	They seem light considering the increasing complexity of the business and finance world.
2429	Think it is a very good idea - you might want to be sure to indicate what constitutes attest i.e. engagements requiring independence vs. assurance services. Right now the AICPA is still considering Compilations (as opposed to Financial Statement Preparation AR-C 70) as attest work in addition to Audits and Reviews which are also assurance services, but, as you know, one can do a Compilation without being independent as long as they disclose that. So if a CPA works on a Compilation where the CPA says he or she is not independent, does that still qualify for the 500 hours?
2430	Think it is a waste of time the classes are a joke
2431	Think that it should remain as a requirement for license purposes.

Licensed CPA – 20 + years – 2,575 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
2432	Think that to maintain highest standards, the current attest experience requirement should be retained. If it isn't retained how will the public be able to differentiate between California CPA's who have the attest experience and those who do not.
2433	Think the audit experience is invaluable for CPAs wherever their takes them.
2434	Thinking a two year internship may be appropriate as in the past
2435	This being my 40th year of being a CPA, I am now retired and therefore "inactive". Accordingly, I cannot comment intelligently on the subject.
2436	This experience requirement is important if one will be providing attest services.
2437	This is a necessary requirement - to show that you can actually apply what you have learned.
2438	This is a ridiculous requirement for CPAs. It is saying you suspect we could all be criminals and you must validate that we are not. Just another bureaucratic requirement that lessens our freedom and pits the government against free enterprise driving up costs for the consumer in the name of protecting them.
2439	This is a valuable requirement for professionals to gain real world financial experience, making decisions, and dealing with teams/clients.
2440	This is a vital part of certification and should be for all pathways to certification. Since the various pathway scenarios have been brought forth, the education requirement has been overly expanded in favor of real world, on the ground, client and mentor experience.
2441	This is an essential part of a CPA practice and I feel that the greater amount of experience the greater repect the investors and general publice will have for have for the individual CPA and the profession.
2442	This is an important skill and experience requirement that should be retained.
2443	This is still very important to maintain the quality of the services provided by the profession.
2444	This is the complete survey? / / Wow! I have never completed a survey in which there were no questions. / / The attest function is the only aspect of being a Certified Public Accountant that truly separates us from the mass of people who call themselves "Accountants." I am not familiar with any changes proposed to the attest experience requirement, but the experience I was required to do when I became certified should continue. / / If I am to be required to perform more attest experience in order to hold my certificate, I will understand the need, but I will have a great deal of difficulty finding that opportunity. / / I'm not sure if this is the type of input you were looking for, but I'd be happy to expand and refine my input should you need it.
2445	This is the first time I have been subject to the outrageous requirement to be fingerprinted in order to secure my license renewal. This invasion of my personal privacy is an affront to all the fine and devoted CPA's who serve the public with a high level of trust and fiduciary. Fingerprinting is a useless tool to prevent anyone who has the desire and means to prey on the public. This new process is in substance a public relations exercise to create the perception that they are magically protected. The integrity of the CPA themselves is the real protection and our disciplinary processes are quite good in this regard and have nothing to do with "fingerprinting" or background checks. I was opposed to these requirements when enacted and remain so now. It was a waste of my time and money.
2446	This is the most important task of a CPA. A mere 500 hours is the least amount of time to be required for a CPA.

Licensed CPA – 20 + years – 2,575 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
2447	This mandatory peer review has been a burden to small practitioners from the beginning. In my first peer review, I failed because my accountants letter did not conform precisely to the wording of a recently released SAAR. Additionally, i was not aware that i was required to issue engagement letters to clients regardless of the level of attest.After 40 years of practice, over 1600 hours of mandatory CPE, and due diligence in financial statement preparation, I failed.Regarding engagement letters, i never had any intention of insulting my clients with such letters but after 40 years, i was forced to. The fee to the reviewer, of course, increased 50% from the first review. Also, the Calif CPA society certainly benefited financially from this mandate. Fortunately will be retired before I am visited with this burden again.
2448	This may be arequired function for those out of school, but in the real world, not all CPA's work with Certified Audits or Reviews. Now I am speaking from my personal experience. / / When I went on my own I had a certified audit, but I found that as a 1-man firm, it was almost impossible to keep up with all the pronouncements. I ended up giving up the audit to a larger firm. Now, I am mainly involved with all aspects of taxes, and I really don't get involved with the attest function. I feel this is typical of small firms like mine, that don't require all the pronouncements of the much larger firms
2449	This requirement should be increased and contain mandatory experience working for at least 2+ years at a California Public Accounting firm along with completing all areas of auditing financial statements. All areas of AUDIT should be signed off. The "old" requirements should be reinstated. There is NO reason that a CPA should be granted without these requirements. There is no need for a CPA without structured long term audit experience.
2450	This requirement was a vital part of my training and immersion into the accounting profession. It sharpened my awareness of the sensitivities by stakeholders in their reliance upon the attest function. This is a cornerstone of credibility for the profession, both for practitioners and the consumer. / Understanding the attest function as I do, I cannot imagine reliance upon an opinion by a practitioner that has not attained their license in any other manner.
2451	This should be a mandatory requirement for licensing. The requirement should be more stringent and should include experience in more broad areas. For instance debt and equity, Property and Equipment, and other areas that would broaden the scope of the requirement.
2452	This should continue to be a requirement for licensing. Where else would one obtain practical references? Current standard of 500 hours equates to only 3 months of full-time work. Attest experience should emphasize accounting, not necessarily tax practice. Please don't dumb-down our profession!
2453	This should continue to be a strict requirement. The experience is necessary for one to obtain a broad range of experience.
2454	This survey hasn't asked me anything about the attest experience requirement. It asked my stakeholder status & the number of years that I have been licensed. Then it sent me here....I'd say thats not much of a survey about the attest experience requirement.
2455	this survey makes no sense. There are no questions regarding attest experience, only general background questions.
2456	This survey tool is completely useless. Your multiple choice questions could be more thorough on the issue. One question could be: what areas of expertise should the CPA license cover? How many hours of experience in each of these areas should be required for that designation?

Licensed CPA – 20 + years – 2,575 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
	Do you think the public views the job of CPA as the attest function or other services like accounting/bookkeeping, income tax preparation, etc. Next you ask if we are willing to help, but you don't even gather any contact information. Someone did not do a thorough job building this survey, yet you have a press release announcing that you are surveying the population. Time to start over. And by the way, your webmaster had to send me the link, because it is not obvious on the home page, nor was it locatable via the search engine. A QR code on the postcard would have helped.
2457	This was probably the most difficult portion of receiving my license. My studies influenced me to an emphasis in taxation so the attest experience was painful as I had no desire to continue in this particular facet of the industry. I worked on audits for school districts that literally put me to sleep and made me wonder if I should go back to school to become a doctor. Once I completed the requirement, I have tried very hard to stay away from performing audits because of my attest experience requirement.
2458	This whole survey is confusing. It doesn't ask if we are in favor or against or how this applies to existing license holders.
2459	Though with the current fee schedule it is not economically feasible, I believe that the supervisor attesting to the experience should be required to name the engagements and dates the work was performed and that the Board should regularly choose a sample of these forms for a formal review to see If a statistically significant percentage do not have the necessary experiencing for licensing.
2460	Thought the fingerprinting was a little overboard but OK
2461	time consuming expensive and more exemptions are needed for those accountants / preparing one or two financial statements
2462	time inefficient
2463	Time requirement appears reasonable.
2464	To a large extent, I do not believe that a person with 500 hours of experience is qualified to issue attest reports unless their training and reporting is repetitive and non-complex (such as a CPA who generally performs only HOA audits).
2465	To be a CPA is an honor and a privilege. After my children there is nothing I am more proud of in my life than my CPA license. I worked very hard to achieve it. It represents the pinnacle of professionalism, knowledge and experience in our profession. It should take some effort to earn your license. And that effort should include the attest requirements. There are other designations for professionals who do not want to audit. The CPA license should be reserved for those of us who have earned it through the attest requirement.
2466	To be a CPA, the candidate must have an excellent understanding of the following: / Business / Accounting principles / Law / Technology / In addition, he or she must be a solid citizen who maintains their ethical behavior at all times. / Not sure about 500 hours of “attest” in today’s ever-changing environment. / Perhaps 1000 hours of related work experience under the direction of a CPA which include auditing, financial statement preparation and tax. / /
2467	To be frank, I don't know what it currently is.
2468	To be honest, it has been a long time since I had to meet the attest requirements and have not stayed current on what is being required.

Licensed CPA – 20 + years – 2,575 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
2469	To become certified, I feel it is important people have attest experience. I noticed staff accountants have trouble really understanding the accounting equation until they have to do audits. Basically, checking someone else's work gives people great experience.
2470	To ensure the quality of our profession, it is necessary.
2471	to include compilations, especially with SSARS 21, for peer review is overkill. there should also a minimum / level before a peer review is required. I do one compilation in CA, and six in my practice in IL. No reviews or audits.
2472	To me, the attest requirement is valid, but I believe the number of hours are excessive. As a practicing CPA in a small firm, a CPA does much more than auditing, in fact, auditing becomes difficult to do and be profitable because of the expanded peer review requirements. It seems also difficult for a candidate to get the experience requirement in a small firm since, in my experience, the smaller firms are not doing a significant variety of audits.
2473	To qualify for the attest experience requirement for the California CPA License, I applied under the alternative offered in 1991 by the California Board of Accountancy for candidates working in government. I was interviewed by a panel of three experienced CPAs who had reviewed my working papers prior to the interview. I failed the first interview as I had not performed an independent audit outside of government. The panel gave me a second opportunity to qualify. It took months to find both a client, a small private school needing an audit for funding, and a CPA licensed in California willing to supervise. I passed the second interview. I have valued this experience my entire career and maintained my license in California for over 20 years as a non-resident not performing work as a CPA in California. I had lived briefly in California to graduate from [redacted] with Master of Arts in economics in 1968 and returned to California in 2013. I am grateful to this great state for these opportunities. The panel interview alternative can be viewed as an investment both for the State and the CPA panelists who generously gave their time toward the future of the profession.
2474	To truly be qualified as a CPA, it is necessary to have the attest experience to be put you in a position to sign off and issue an opinion on the financial statements of a company. Just because someone who teaches college classes does not qualify them to give them the experience or responsibility to attest to the financial statements.
2475	too long ago to remember
2476	too much aa
2477	Too much form completion. Peer review questionnaire requires submission of information already available to the CBA. Finger printing requirement is an additional unnecessary requirement; I have practiced accounting for over 40 years without there ever being a need for my finger prints. The individuals practicing accounting are being dictated to by bureaucrats that have lost sight of why the accounting profession exists.
2478	too restrictive
2479	Too stringent in terms of audit requirements.
2480	two years is a good time frame - long enough that the applicants get to see all their first year work a second time - and learn from their mistakes / see their own progress. A very humbling time (which does our profession well) / / I really worry about the folks coming out of the government wing - with very minimal audit experience - very often only cash / investment accounts - they do not translate to the real world without essentially starting over.

Licensed CPA – 20 + years – 2,575 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
2481	Two years minimum experience requirement is barely enough. I got my experience from one of the Big 8 firms and it was just enough time. Longer might be better
2482	Two years minimum, 500 hours performing attest audits under a license CPA should be required for a CPA license.
2483	Two years of appropriate experience seems to be adequate to ensure that applicants are qualified to practice.
2484	Two-year or 500 hour requirement in order to learn the practice of auditing and the risk of issuing an attest report are minimums. I would not shorten or minimize this requirement.
2485	Uh - I am not sure I know exactly what you're asking about.
2486	Unless a new applicant works for a large national or local it is difficult without games for them to meet the current audit experience required for an unrestricted license. Most small firms and individuals understand their limitations with respect to audits.
2487	Unless or until public perceptions change, I believe that attest experience is necessary. Some members of the public still believe that any report a CPA issues is tantamount to audit assurance. Some people even think this of tax preparation. And trial attorneys have sometimes been able to convince juries and even judges that this is so. Having a two-track licensing system would only further confuse an already confused public. Would a two-track licensing system not also be a problem for UAA purposes, in terms of reciprocity of licensing between the states?
2488	Unless the CBA intends to issue sublicense classifications for practice (i.e., Tax-only certificate) I believe the attest experience requirement is an important requirement. Although I don't have anything but anecdotal evidence to go by, it appears to me that most CPA firms that fall within the CBA's sights with respect to auditing failures are primarily tax houses that also try to do a few audits to protect their tax businesses from being poached by stronger audit firms with tax practices.
2489	Unless the CBA is going to add a classification for Certified Accountant then acceptable qualified auditing experience should be required. / / Living out of state would make it difficult to gather additional data.
2490	Unless there is some program that can guarantee the available work to obtain the necessary experience requirement leads to involuntary servitude.
2491	Unless you have an idea on how to monitor the CPA lite license I believe all should have to have the attest experience
2492	unnecessary for inactive status
2493	Unnecessary overreach by the CBA. This is creating sub classes for CPAs. CPE requirements are more than enough to maintain our status.
2494	Upon graduation from college I worked as an auditor for a large national firm in Los Angeles for two years, then for a large local firm in San Francisco for two years. I have worked in private industry since then, but I regard my years in audit as the foundation of my career. I did not enjoy auditing. However, observing at close hand a diversity of client systems and procedures, and examining the financial records, is a real world education that is so formative, and so useful to draw upon, that I can't imagine why any accountant would not want to have that opportunity. More importantly, I believe this step in the education of CPAs is vital to ensuring that the financial markets and the public at large are served by mature, experienced

Licensed CPA – 20 + years – 2,575 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
	accountants. No matter what specialty a CPA ultimately chooses, I believe that to earn the marque of CPA, the attest requirement should remain in place.
2495	Valuable component of the license protocol.
2496	Valuable, and I believe necessary, experience in all aspects of accounting is gained by attest work; therefore I support the requirement.
2497	Very brief
2498	Very fair and easy to satisfy.
2499	Very important to keep the attest expeience. It builds a well rounded auditor.
2500	Very important. Should be required.
2501	Very important.College courses are not sufficient to perform a satisfactory audit.
2502	Very much in favor of it
2503	Very simple process. Thank you!
2504	Very smooth and quick.
2505	Very time consuming in running a practice.
2506	very valuable
2507	Was an integral part of the CPA experience and reflected in the status of the designation.
2508	WASTE OF TIME IT DOES NOT WORK USELESS
2509	We are not consultants. We are accountants, and licensees need to be fully competent in auditing. Wasn't the [redacted] debacle adequate to make that point clear? / [redacted], CPA
2510	We as CPA's are the appraisers and evaluators of financial statements of our clients. We must be knowledgeable in this function.
2511	We need to keep the 500+ hours attest experience requirement for California CPA license. This should be true, even if you have met the fifth year education requirements as a new applicant. Academics are important, but experience of working on a real audit and interacting with the client is very important.
2512	We prepare only compilation without disclosers.
2513	We should continue with the highest standards for the profession. The profession has very important responsibilities and only the highest standards should be what we strive for.
2514	We should maintain the requirement.
2515	What counts is not the hours so much as the variety of the experience that the person gets earning those hours. 500 hours. I would not expect someone with 500 hours to be able to pull together an audit but they will at least be familiar with the steps. Computer programs used to organize and document the audit help these days. /
2516	What forms or structure is required now in our world of many fixed fee audits that are neither billed by an hourly system nor needs to be tracked by hours performed? Requiring one now to go back to the ancient hourly method, which is mostly Big 8, now Big 4, style structure, may be part of ongoing effort for decades by Big 4 to drive out small auditors from the system.
2517	What is magic about 500 hours. The certification of a licensee that the applicant has sufficient experience by participating in the preparation of reports and has worked under his supervision for at least 6 months should suffice. The certifying licensee, of course. should be subject to providing proof of claims, as we have been in the past.

Licensed CPA – 20 + years – 2,575 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
2518	What is the purposes of this "Attest Study"?
2519	What the hell is this. Two questions? Who is [redacted], and did the CBA sell out something else?
2520	When did the experience requirement of 500 hours, as mentioned in the text, change from the previous 300 hours, as present in 1986?
2521	When first practicing accounting in California, I worked for a firm that did attest functions. I then moved and my CPA license was in inactive status until 2014. My current employer chooses to focus his company to tax work.
2522	When I became a CPA I had to have two years experience with a CPA firm and had to have done various audit functions about ten or 15 different functions. I do not know how the current 500 hour requirement also requires applicants to have completed different functions. For example if all the applicant had done during the 500 hours is to review and audit bank reconciliations and nothing else for example inventory observations then I do not think the applicant if ready to be a CPA and be qualified to sign audit reports. Also I think there should also be a minimum time requirement. It is possible to have 500 audit hours in two months but I do not think that is enough time in grade to become a CPA. Granted I am from the old school (my CPA certificate if dated [redacted]) but I feel being a CPA requires a person to have experience, judgment and maturity.
2523	When I became a CPA, one had to work for 2 years for a firm that did auditing. Mine was [redacted]. I passed the CPA exam in 1 shot but really did not know much about auditing and tax. The required work experience was valuable to learn what it really meant to be proficient in my chosen profession.
2524	When I completed my attest experience required to be a California CPA, the required experience was minimal and basic. Since at the time I worked in tax for a large national CPA firm and since then have worked only in tax, I thought that the experience required was appropriate and that more extensive requirements would have been of little value. Getting just a basic idea of simple audit planning and tests did help me to better understand the nature of an audit. I consider CPA status valuable for a professional accountant who works only in tax and think that CPA designation should be available for those who never plan to do attest experience. I would be opposed to requiring anything more than a basic introduction to attest work. (My requirement was 1 yr in public accounting with minimal experience doing audit planning and steps.)
2525	When I entered the CPA profession, I was required to have four years working for a CPA , doing attest work in order to obtain for my license after passing the exam. It has change dramatically since then. I feel that today's CPA candidate should have no less than two year of attest work under the supervision of licensed CPA.
2526	When I moved from [redacted] many years ago, the audit manager in my old firm signed off as "partner" instead of audit manager. I was denied the transfer & paperwork had to be redone before I could do my job here. Seemed excessive. The distinction of being a CPA is the knowledge & ability to prepare audited financial statements, so the attest experience does seem to be necessary.
2527	When I received my license in 1985 you had to complete 2 years experience with a CPA firm and obtain 500 audit hours. Over the last 10 years or so candidates no longer need to work for a

Licensed CPA – 20 + years – 2,575 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
	CPA firm but can gain their license in industry working under the supervision of another CPA. I beleive that this 2 tier license system has downgraded the quality of our profession. I believe the CPA firm experience was a valuable one.
2528	When I received my license, the audit requirement was 1 year of experience. I met the requirement through [redacted]. The current requirement works out to about 5 months. I find in trying to hire accountants in the corporate world that the current pool is lacking in understanding of workpaper requirements, correct backup for accounting record transactions, financial analytical methods and initiative. Some of these are hard skills, some are soft. My input is that either in the educational system, the experience requirements or both, the technical abilities of the accountants that I am interviewing and hiring require a significant training effort to make them contributing members of the staff.
2529	When I started the public accounting the experience was two years in a CPA firm. When I finished my two years experience with a BIG 8 firm I still did not feel comfortable with my knowledge to be able to hold myself out to the public to perform attest engagements and issue an opinion. The staff our firm employs with a similar background and experience (about 30 employees total with 10 in our attest department) are no better prepared than I was. The reduction in the experience and diluting with other types of experience has been a disservice to the investing public. Two licenses, one with no ability to issue attest opinions and the other with full abilities to issue opinions also is misleading to the public. More hands on experience should be required and not less. More education is not the answer to take the place of experience. I have a MBA and a MBT. The experience I have gained over the years, especially in the 1st two years, was invaluable to my competency.
2530	When I studied to become a qualified accountant, I was required to work for five years in a public accounting office that had a workload that included audits of both public and private enterprises, preparation of accounts for a variety of sizes of businesses, trust work, estate work, and the general giving of advice on financial matters to a range of clients. The academic side of the training was through correspondence courses, done at night, and with university lectures for half a day (Saturday morning) each week for about 8 months for each of the five years. / Thus, in those days, the training was practical, not academic as essentially it is now. / One major part of the audit and attest experience was teaching students to question everything, to never be shy about asking questions, and to recognize that if it doesn't look or feel right, it almost certainly isn't right. / I feel strongly that it takes a lot of time to learn this, and that 13 weeks of 8 hours per day cannot achieve what is expected by the public (and investors). I would like to see a five years in general practice requirement; to do an audit well one has to know a lot about finance. If one doesn't know a lot about finance, how can one perceive what doesn't look right? / I also feel that the requirement of a university degree is a poor replacement for the practical training.
2531	When I was certified, the experience requirement was three years. I don't think 500 hours is adequate. That is not even one annual cycle.
2532	When I was licensed in 1987, there was a two-year experience requirement in public accounting. I'm not sure what the requirement is now, but I would think a one-year requirement is reasonable.

Licensed CPA – 20 + years – 2,575 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
2533	When I was licensed the attest function was used by most CPAs practicing in public accounting. That is no longer the case as so many firms no longer do attest work. I have thought many times that a separate license might be the answer to those practitioners who do no attest work but feel that may be too cumbersome and hard to explain to users of our services.
2534	When I was licensed, it was required that I be the in-charge auditor on what was known as a "qualifying audit". It was required that I participate in all phases of the engagement including planning the work, documenting the work with workpapers meeting professional standards, drafting all statements and footnote disclosures per current standards, and clearing all review notes to my manager's and partner's satisfaction. To this day, I remember the assignment. The experience was absolutely necessary for my personal and professional growth, and considering the nature and number of CBA disciplinary actions, the attest requirement must be maintained.
2535	When I worked for a public accounting firm early in my career I was exposed to a wide range of audit procedures which provided me with a strong foundation from which to build my career. Although at the time (1980s) it seemed like many of the requirements were too rigid, I found a way to complete all required tasks and am now that much better for having done so.
2536	When renewing my license, I answered Question #9 as yes. The question is still ambiguous in my opinion. I maintain all of the requirement in case I do get the opportunity to do a review so I answered the questions, "Yes." That opened the door for a peer review, which appears behind me, however, I have received no notice of closure. Anyway, the experience was not pleasant because the lady in charge of my case very difficult. It would could have ended with a better understanding on my part if she would even paraphrase the issue. I appreciate and respect the process and perhaps once day I will have the opportunity to perform another review or compilation. I enjoyed the orderliness of those projects.
2537	When so few CPA candidates are able to perform independent audits of financial statements it seems ridiculous to continue demand this requirement. / / The majority of CPAs today are in competition with unlicensed and licensed individuals in the preparation of tax returns, and bookkeeping assignments. / / What is needed is to show the public consumer why they should select a CPA to prepare their tax return, when the field is crowded with incompetent and unscrupulous preparers.
2538	Where are the questions? This survey sucks
2539	where is it to read?
2540	Whether the requirement is adequate, reasonable, etc., any change from the 500 hour requirement must be given a great deal of thought. CPAs exist to sign audited financials. And, you can't audit without experience. In fact, 500 hours is rarely enough experience to single-handedly perform a good audit. However, the smaller and even mid-size market sees CPAs as "tax-preparers" for the most part. So, that market sees us as tax preparers only, and there isn't any type of qualification to provide these services. The accounting profession hasn't done a very good job of educating the public about who and what we are for the most part.
2541	While I have an active CPA license, I do not perform audits, reviews of financial statements, or examinations of prospective financial information. My inclination is to keep the bar high when I comes to giving CPA licenses to new applicants, / / Yours truly, / / [redacted]

Licensed CPA – 20 + years – 2,575 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
2542	While I have not performed any attest functions for over 30 years, I value the 18 years of such experience. / The firs 18 years of my experience in the profession honed my skills that has allowed me to be an effective CPA for my total 48 years experience.
2543	While I have not worked in the attest area for 20 years, I still believe it is important for those individuals in public accounting that work in the area of attest, to have significant number of hours of experience prior to being licensed. 500 hours seem like an appropriate number of hours. For those individuals in public accounting that serve in other areas such as tax or advisory services, it may be more beneficial to have experience more relevant to their area of expertise.
2544	While it was good experience to work in Audit, I have not done so since becoming licensed. Perhaps the license can be for Audit and Non-Audit, depending on the applicant's career needs/path.
2545	While it's been over 15 years since I've been in public accounting, I am still in the profession using my accounting skills and knowledge in private industry. Maybe I'm old school, but I believe that the attest experience is a fundamental building block to understand the audited financial statement process, particularly the role of the external auditor. In my opinion, the profession has become even more complex and under scrutiny than ever before. Therefore, it doesn't make sense to lower the bar for those that seek to uphold the future integrity of the accounting profession. In fact, it should really be a requirement for licensure.
2546	While not all attest CPAs are involved in audits (e.g., some work exclusively on attestations/examinations), it's important that all CPAs have an understanding/knowledge of financial reporting. I was disappointed when the General license became an option.
2547	While not currently providing audit services, I did for over 30 years, and signed several attest experience forms. The real benefit is having a candidate work with an experienced professional, and that is not a process that ends at the license. Good habits are learned over time. Technical issues are job specific and are more likely to be an issue after license than before. / / The real concern for the public is that once licensed a new CPA can legally perform the same services an an experienced CPA. The real control of quality is peer review. The control point should be when a new CPA is in charge of work, not at the time of license.
2548	While the attest function is basic to the work of the CPA, I believe that it is necessary to consider how that function has changed over the years in setting the requirement.
2549	While the service is important and effective and coherent standards are critical, the attest service is most often a small (if not nonexistent) part of most practicing CPA's practice so I believe that the dual licensing approach for obtaining the CPA license appears to be the most fair, coherent and effective approach. Most CPA's do not do or need to perform attest services. I support the attest experience requirement for CPA's performing attest services.
2550	Why only 500 hours? I am in favor of the requirement and even making it higher.
2551	Will the CPA today be able to conduct a small business audit successfully? / / That was the CBA's goal of the attest hours in specific areas. / / This goal is being blurred by candidates who discover they have to get the attest hours which for some is quite difficult when a local CPA firm may not offer these opportunities and may even require a candidate to take a lower paying job in the hopes of getting the experience they specifically need. / / Just because a process may not be clearly understood by candidates and the general public does not allow for modification to

Licensed CPA – 20 + years – 2,575 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
	an existing process. It is to protect the public. / / I am deeply concerned if CBA now wants to now possibly change the experience requirement in this state. I think the public would better served in keeping the experience requirements in place and also should not be gained by substitute experience. Pubic accounting in California is the last cornerstone of quality and assurance standards in this industry. It is difficult to get licensed in this state and many times very challenging however, CBA should not lower their standards to popularity or correctness. / / When I hear someone is licensed from New York, California, Ohio or Illinois then I know they most likely have what I am looking for: Solid experience and a level of competence worthy of further discussion. / / The real issue now is when is the CBA going to provide CPA's with specialty designations in selected areas to more clearly serve the public. / / I have observed the evolution of specialty among CPA's. I believe that CPA's here in the state would all embrace specialty designations associated with their license. You could have in my opinion up to about 60 different specialty designations that would more clearly define what CPA's are doing and save the public some time in sorting out who exactly they need. / / This sorting process of selecting the right CPA for the job is informal but occurs daily between various professionals anyways. / / Example: I know of active CPA's that have not prepared an income tax return in years yet the public thinks that all CPA's do taxes every year. Therefore more investment in discovering the wealth of talent that exist in California CPA's will go a long way to serve the public interest at large.
2552	Wish that the new hours requirement was eliminated and a longer "apprenticeship" required as the hours requirement is costly to students/candidates and adds little value in a world where ongoing non-traditional learning vehicles (MOCCs, etc) are increasingly common.**********supplemental comment- I'm surprised the "survey" was so simplistic, not sure what value random comments are. Seems that an opportunity has been missed.
2553	With all the changes it is very confusing to be able to guide young accountants on how to choose the path. We had a tax accountant that had attest experience out of state. She received the rest of her hours here at our firm in CA. The state board then audited the out of state firm who refused to comply with their request. An out of state firm can't be forced to comply. End result was that although this individual had sufficient attest hours, she will never be able to attain the experience due to the new rules. Very frustrating.
2554	With all the individual requirements, it is tough to ensure that you have met all the CPE requirements. I have to make a checklist to ensure I have met all the requirements.
2555	With only doing three review statements, the process was long and costly. I have know reduce my practice to only one review and one complied statement.
2556	With professional judgment being a key component of attest engagements, it is very important for the proper amount of time be spent on developing it, and five hundred hours is likely too short to accomplish it. In addition, it takes a lot of time to see the "whole picture" in an attest engagement after touching only small pieces of it at a time.
2557	With the alternative path to licensure provided by the General Experience category - the existence of that option is partial evidence of the erosion of the need for attest experience. Although somewhat going against what is trendy - licensure without attest experience, I believe that the general path to licensure should actually incorporate a requirement for attest experience (likely at a significantly reduced component say 100 hours vs. 500+ hours). I feel the

Licensed CPA – 20 + years – 2,575 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
	attest experience provides the necessary nuts and bolts for a good comprehension of financial statements.
2558	With the complexities of financial reporting it is impossible to competently audit and opine on a company without relevant audit experience. Financial markets have become complex environments. Government intervention in the audit environment also has required complex standards and strategies. To license an individual with less than 500 hours of attest experience is irresponsible on its face. In actuality, an individual probably needs a couple of thousand hours, but 500 should be the bare minimum. The CBA should not bow to pressure by other states and individuals to relax this requirement. CBA should take the lead and be the example.
2559	With the complexity of business transactions and the related standards, requiring 500 hours of experience is not unreasonable. However, it clearly is defining the line between audit and tax licensees which is something that does not sit well with me. People in the attestation business who are going to be auditors will just put the time in, but tax people may not take that kind of time away from their practice to get the CPA and I think that hurts the profession and the related licensing.
2560	with the current rules it is hard for anyone to stay current, therefore I am in favor of more hours before you can attest
2561	With the decline in those licensed for attest services or doing attest services, and the resulting move to international type standards, I think the independance standard relating to doing non attest services for attest clinets, I agree with the original discussion which felt that any impairment resulting from the cpa doing financial statement wpork or other non attest that impairment was offset by the fact that the statements provided for better disclosure and is relavent. But I must comply and either not do the work or insure that the client has the ability to understand and to make any management decision
2562	With the increasing volume of authoritative literature, and the complexities of performing attest services, the experience requirement, in my opinion, adds a substantial amount of competency so needed to perform quality attest services. Increased schooling is one thing. But audits are not learned in the classroom, they are learned in the field.
2563	With the lowering of conflict of interest standards within the industry it is essential that the / attest experience requirement be strengthened.
2564	With the use of analytical technology tools in the audit function today it is more important that the candidate fully understand the mission of the audit and the responsibility they are taking in issuing an audit report. It is no long a 'tick and trace' experience so I believe that the 500 hour audit experience is unnecessary. The CPA Exam should take measure of the understanding of mission, and availability of support software and technology. I would not object to dropping the 500 hrs. It is inconsistently applied in any event and is used by established firms, particularly in the smaller, less populated areas to take advantage of low cost inexperienced candidates. / / Of importance to me is the results that other states who presently do not have the 500 hr. audit requirement have experience in deficient audits.
2565	Working for a big 4 firm, the experience requirement is easy. Just comes with the normal workload.
2566	Working with CBA has always been straightforward and no recommendations for improvement at this time.

Licensed CPA – 20 + years – 2,575 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
2567	works fine
2568	Worthwhile
2569	You are making things more difficult. Many of us years ago had a form E filled out by partners that showed exactly what our attest experience was with their firm. That was enough then and I can't imagine what that is not enough now.
2570	you can not learn to be an effective auditor soley through education, attest experience should be extensive and required to include multiple engagements
2571	You didn't put what it is on this site: I don't recall what the attest experience requirement is. Sorry.
2572	You learn so much more in the process than just how to do an audit. You learn how businesses run and what they need.
2573	you need at least 500 hours of experience
2574	You opened up this can of worms years ago by allowing two different ways to get a CPA license. I don't like the idea of eliminating the attest portion of the license process.
2575	you should have at least 3 yrs of attest experience
2576	Your questions are puzzling in so far as they relate to attest experience. I'm [redacted] and still provide tax services. My attest work ended many years ago. So, I'm not sure how my responses relate to "attest experience" today.

"Other" Respondents

"Other" Respondents – 116 Comments Please provide any additional comments you may have regarding the attest experience requirement.	
1	500 hours policy is only CA... No good for everyone.
2	A three year experience requirement is sufficient as long as this includes one year of supervising engagements of 250 hours and two other staff members.
3	After passing the CPA examination many years ago and requesting a license, my request was denied even though my experience was at least comparable to and more extensive to some others in my firm who were granted their license to practice. I believe the standards applied to my case were unfairly harsh and it took years for this to be rectified. As my license has since been retired, and I am not aware of any new attest experience requirements, my hope is that new applicants do not suffer the same injustice that I felt. The requirement should be meaningful, quantifiable, and the process should be open and above board, with provision for review.
4	As a former CPA, I can attest that the experience of participating in and being in charge of audits of various companies of different sizes and in multiple industries was invaluable. When I moved into industry, and eventually became the VP-Finance and CFO of a small company, I know I did a much better job because of my experience. I am strongly in favor of keeping - and even

"Other" Respondents – 116 Comments **Please provide any additional comments you may have regarding the attest experience requirement.**	
	strengthening - this requirement. However, I believe there should be a separate, and equally rigorous experience requirement for CPAs who want to do taxes rather than audit.
5	As a past licensed CPA and currently an inactive CPA, I think the attest experience requirement is a good way for CPA applicants to obtain hands-on experience in the necessary aspects of field auditing. I think the requirements should be kept.
6	As a retired but active licensee and former signer of my firms's experience forms I believe that audit experience or extensive experience in review and/or compilation engagements should be a requirement of those supervising the performance of and the signing of reports on attest engagements.
7	As someone who went through the first-year audit experience at a Big Four firm in California, I can "attest" that I learned nothing that would distinguish me from someone who worked for a year under a CPA at [redacted]. The culture of the public accounting profession is extremely hierarchical, and no one at the low end of the hierarchy is made privy to knowledge that would make him or her more qualified to sign an attest audit report than anyone without auditing experience. The solutions to this conundrum are: / / 1) Increase the amount of audit experience required for an attest CPA license to 10 years / 2) Require public accounting firms to flatten their organizational hierarchy / 3) Eliminate the audit experience requirement for attest CPA licensing. / / The first two solutions are impractical and untenable. The third solution is the most logical and sensible. It will neither increase nor decrease the risk to consumers from poor quality audits. Thousands of CPAs who are practicing with attest licenses in California today are no more qualified to sign audit reports than CPAs without attest licenses. Audit quality is a serious problem in the CPA profession, but licensing is not the solution. So far, the PCAOB is the best solution. / / CPAs who currently have attest licenses will be the most vocal opponents to eliminating the attest license requirements. They have an obvious interest in maintaining the requirements, which decreases competition in the market for audit services. But the artificial limit on competition keeps prices artificially high and decreases consumers' choices. Opponents will argue that the profit margins on audit services are already thin and that an increase in audit providers will further erode margins and cause cost-cutting that will further harm audit quality. The profession and its regulators need to re-examine how audits are performed and the value they provide. The response to increased competition and margin pressure should be innovation and a long-overdue overhaul of audit services.
8	As you know, there are many CPA's who have no interest in attest work and will focus on other areas of associated professional accounting work, such as tax planning and preparation. Having to meet a attest requirement just to be licensed as a CPA does not serve the public in situations where the license holder is only going to focus on non-attest areas of practice.
9	Believe it is necessary for those who do audits, etc. but not for those who only do tax. / / CPA-Retired
10	DAILY ACCOUNTING
11	Don't think my comments would be helpful, as I completed my attest experience requirement in the mid 1970s. Currently have and "inactive" designation for my CPA license.
12	Education is great; but nothing beats hands-on experience and time on job to apply what you have been taught. / / [redacted], Retired [redacted] with the State of CA, Inactive CPA

"Other" Respondents – 116 Comments **Please provide any additional comments you may have regarding the attest experience requirement.**	
13	Five hundred hours seems excessive and appears to be a timekeeping nightmare. Training and experience should perhaps have a different measurement than "time". Quality of training and experience should be heavily emphasized with additional attention on ethics and professional responsibility.
14	Having attest and non-attest licenses are confusing to the public, and pose a risk to CPAs who may forget over years of practice what kind of license they have. I encourage there to be 1 kind of CPA license with consistent experience required of everyone, so that once licensed, any practice of public accountancy can be performed by the licensee.
15	HOW ONE WILL KNOW ABOUT PRE REQUISITE CREITS TO BE QUALIFIED FOR CPA EXAM /
16	I am 20+ years work as bookkeeper and stuff account with out degree what is the way for me to get start my abduction?
17	I am a California CPA - Retired. / In short, I believe there is no substitute for on-the-ground experience in the field in which one wishes to be proficient.
18	I am a California CPA-INACTIVE status.
19	I am a CPA (Inactive) but plan to renew as Active next year. I never have had the Attest function, nor do I plan to work in a firm which requires that I have the Attest function.
20	I am a CPA candidate with Bachelor's degrees in both Accounting and Finance and have worked continuously for 13 years as a Special Agent with [redacted]. I chose to make a career change and take hiatus to prepare for CPA exam. However, it is a bit disappointing that, with my specific education and experience, I will have to find employment for at least a year directly reporting to a CPA before I can obtain my CPA credential. I wish there was (and would appreciate) an alternative evaluation process available to consider certain experience as satisfactorily meeting or at least providing credit toward the experience requirement for licensure. Thank you.
21	I am a faculty member at [redacted] University and maintain an active CPA license. When I got my license I had to show 500 audit hours although I did auditing for a year before switching to the tax requirement. I think the 500 audit hours is a good thing and makes people more aware of the implications of the financial statements.
22	I am a retired CPA and have no relevant attest experience.
23	I am a retired CPA and received my California license in 1969. At that time, 2 years experience working in a CPA firm was required. I learned so much more during those two years about the practical aspect of Auditing than I learned in the University that I am disappointed to see the requirement at 500 hours.
24	I am a retired CPA whose license has been inactive for 30+ years. I declined to renew my license in 2015 as I have been retired for five years. I am baffled by even being included in a study sample for the "experience requirement" as I worked in industry for 35 years and was in public accounting for less than ten years (1966-1975). Not even certain what the "experience requirements" are for current CPA candidates.
25	I am a retired CPA, my certificate granted in [redacted]. Prior to that I held a PA license issued in 1950. I have doctorate in accounting from [redacted]. I have practiced public accounting for ten years, taught accounting for thirty years at three major universities. I believe the most valuable part of my preparation for a career in accounting was the five years I worked for a CPA firm in the Bay Area. There are things one learns in working with competent professionals that cannot be duplicated

"Other" Respondents – 116 Comments **Please provide any additional comments you may have regarding the attest experience requirement.**	
	in a classroom. I believe the attest function is the reason for a CPA license to granted, and I would not like to see practitioners acquiring their experience in on the job training. Their competence should be ascertained before they hang out a shingle. As I see it, the only need we have for a board of accountancy is to make certain that the attest function remains inviolate. [redacted]
26	I am a retired CPA. I have had several years experience with audited financial statements and compilations. I have also had many years experience with accounting employees both certified and non certified. At one time the board was considering waiving the experience requirement for candidates with masters degree and having passed the examination. This would have been a great mistake and was finally dropped from consideration. You can never have too much experience.
27	I am a retired CPA. I have no experience with the attest requirement.
28	i am a retired cpa. I feel that the present requirments are adequate
29	I am a retired faculty member who taught accounting in the Cal State system. I believe the current requirement of 500 supervised hours for licensure is appropriate. I do not recommend any changes.
30	I am a retired licensed CPA. The attest experience requirement should be 500 hours at a bare minimum. It requires this much time to observe and absorb the perspective necessary to properly conduct an audit and render an opinion. Understanding the nuances and alternatives available is not something you can learn in a textbook or from a case study. It can only be learned by watching and questioning an experienced auditor and how they put it all together in order to render a valid opinion.
31	I am a retired public accountant [redacted] hired by [redacted] CPA firms since 1967 until retirement-about 2007.
32	I am an "inactive" member not working / signing any accounting related documents.
33	I am an accountant with 22 experience form Iran and also BA degree in Business Administration.
34	I am an inactive CPA as of [redacted]. Prior to that I had an active CPA license issued by the CBA and was in private accounting.
35	I am an inactive CPA holder, [redacted]. I don't work in the accounting industry any longer, so I don't have much meaningful to add here. But since I was told I had to respond, I am responding.
36	I am an inactive CPA in CA, as I now live in [redacted] (where I am an active CPA). I am in the audit practice, and do not see any issue with the attest experience for that practice. To be at a point where an individual could sign / manage audits, I think having direct attest experience is critical. The is significant on the job learning that takes place - particularly around how to consider judgments, estimate and what constitutes persuasive evidence. Additionally, the on the job experience helps to develop the sense of what needs an audit response that may not already be in the books (i.e. liabilities, impact from related parties and complex transactions). I am happy to discuss further.
37	I am an inactive CPA in CA.
38	I am an inactive CPA residing in AZ.
39	I am an Inactive CPA so I am not sure how to answer this study
40	I am currently "Inactive" and am not required to fulfill the attest experience requirement.

"Other" Respondents – 116 Comments **Please provide any additional comments you may have regarding the attest experience requirement.**	
41	I am currently inactive status.
42	I am currently inactive therefore I have no comment at this time
43	I am currently retired and never had any attest function.
44	I am just international candidate of cpa exam registered in board of california
45	I am licensed but am "inactive".
46	I am not in the States. I have the "inactive" CPA license and also I am spealized in tax field, not auditing. I truely think I do not have to do the attest experience requirement. If I am wrong, please kindly tell me. My e-mail address is [redacted] Thank you.
47	I am not sure if the asset requirement is applicable to students who plan for their CPA exam within the next three years.
48	I am now in the Retired Status although I have been retired for 17 years. Therefore, I am no longer current about a lot of things going on in the CBA.including the current experience requirements. / [redacted]. /
49	I am presently retired after 48 years of pubic service with an "inactive" license status. / I was in the audit department with [redacted] for four years from 1967. thereafter and including my partnership at [redacted] was engaged exclusivey as a tax practioner and never involved in any attest functions.
50	I am retired
51	I am retired and have NO ATTEST EXPERIENCE
52	I am retired and no longer hold an active license. I do not know if 12.5 weeks of experience is enough for giving an opinion on financial statements to the public. However, from my experience in accounting/life, it depends on the inherent ability of the person who is giving the opinion. No longer is simple bookkeeping taught as a foundation. Good luck with your survey.
53	I am retired. All I do is write you guys a check for no good reason.
54	I believe the attest experience requirement is extremely important. I'm concerned that many States are moving away from the requirement. I have my CPA license from California (currently inactive as I now live and work in [redacted]) and have always been thankful and proud that I was required to go through one of the more stringent experience requirements to get my CPA license in California.
55	I believe the current requirements regarding attest experience are adequate.
56	I believe the experience requirement is very important. Ending it will eventually alloww non-certified persons to take over the profession.
57	I cannot see modifying it, as attest is the primary function of a public accountant. I suppose tax experience could substitute for those going into the tax practice. On the other hand, "consulting" is not something you become right after finishing university and taking the exam, it is something you gain the ability to do by your experience in areas like attest and tax. I certainly would not hire a fresh-faced "consultant" right out of school.
58	I checked "Other" because I am on inactive status. If that was a mistake, please change my status to "Licensed" status, for more than 20 years. / / I have not experienced anything that would cause me to provide a comment either way, or under either classification.
59	I currently am not working or practicing in the area of public accounting and do not provide any attest functions regarding financial statements. So I have no feedback to offer.

"Other" Respondents – 116 Comments **Please provide any additional comments you may have regarding the attest experience requirement.**	
60	I currently live in [redacted] and do not practice accounting.
61	I don't have any specific comments on the attest experience requirement, but I do not feel that the CBA should have created a "form E" and a "form G". All CPAs should have to complete a "form E" in the state of California and no other form. The "form G" denigrates the status of licensure with the state of California. What separates CPAs from other professions is the ability, or licensing, to perform the attest function. I don't expect my comment to have any impact on the CBA as the "form G" has been the "law of the land", so to speak, for many years now.
62	I feel that all CPAs must comply with the attest requirement, even though some licensees currently can practice (but not perform attest engagements) without that requirement. CPAs must represent the highest level of our profession (I am a retired CPA). Non-attest CPAs cannot achieve that level.
63	I had submitted my application again for my CPA a few years ago. The first time, the CPA firm I worked for did not retain information on my attest hours. I also had many years of work under a CPA in the private sector that had qualified for non attest work. I resubmitted a few years back for my CPA without attest since I had the hours, unfortunately my bosses CPAs were not active and while they were approved the first time around, the last time they were rejected. I was very disappointed both times.
64	I have a bachelor's degree in accounting from [redacted] and iam wondering what should I do to make sure if iam allowed to get CPA certificate
65	I have an inactive license.
66	I have been told that is is extremely difficult (not to mention expensive) to pass the 4 parts of the CPA exam. If one manages to do so, one may never become a CPA if the employment rate remains stagnant.
67	I have chosen to retire. The primary reason is because the continuing education requirements are unreasonable and illogical for the type of practice I had. I did zero audits and had only one or two clients needing any type of financial statements. The current continuing education requirements are ridiculous for a small sole proprietorship. / / Thank you for letting me vent.
68	I have completed all of the CA requirements, but my attest experience was not accepted. I provided the same hardcopy used when I became a CPA in [redacted]. I am not able to get the CPAs that certified at the time to complete the required CA Form as they have retired. I have not worked in public practice since 1999. My attest experience includes 3 times as many hours as is required by CA - but again, the hard copy documentation that I submitted as well as my standing as a full CPA in both [redacted] was not accepted.
69	I have no attest experience.
70	I have retired. I worked in private industry most of my career and had an inactive license. I have no experience with the attest requirement.
71	I held my CPA from 1979 until this year. I am currently retired. My license is noted as retired
72	I passed CPA exam in [redacted]. I work for the bank as the controller in Accounting department for 15 years, I couldn't have a CPA license because I do not meet the requrirement for either A or B.
73	I recently acquired retired status
74	I think that the number of hours may be a higher volume than necessary in order to appropriately be able to carry out the attest function.

"Other" Respondents – 116 Comments **Please provide any additional comments you may have regarding the attest experience requirement.**	
75	I think the 500 hours attest requirement should be in place. This will give the CPAs mind set, whether work in public or private industry, enhance practical knowledge and more confident and value as a CPA.
76	I think the attest experience should be eliminated. Now, let me start off by saying that I am currently working for an accounting firm and in the process of taking and passing the 4 parts of the CPA exam. My reasoning for eliminating the attest experience is not due to the fact that I will need to still complete that requirement to obtain full licensure, but mainly because times have changed and it is time for the CBA to change. The accounting profession has become very big overall as well as it has created a lot of specialties. Before, when you graduated, quite often, your first job was at a major international or national accounting firm. Of course when you joined these firms your first 2 years were nothing but working on financial statements and audit jobs. Now that might not be the case. You don't necessarily start at a big firm. It could easily be a small regional or maybe just local one in your city. Also, this firm might do more tax (the other major side of the accounting profession opposite of financial). In the case of tax, there is no audit work that needs to be done. Some people may end up doing tax work and never doing anything remotely related to audit work over the course of their long career. It is time that the CBA take a minute to step back and look at the industry as a whole. There is just too much going on that it is impossible to know every bit of an entire industry. On the tax side alone the tax code is close to 80,000 pages. No one knows every last bit of detail, it is highly improbable. However, if you know bits and pieces and specialize in a few areas you can make a career out of it. Having to do attest in an area that you know you don't find interesting and have no reason to be in that line of work doesn't seem to make much sense. Having an overall test that covers the information should be enough. Accountants can't be expected to know everything in the entire industry, just like a neurosurgeon doesn't know how to solve a patient that comes to them with a foot problem. It is unrealistic and puts accountants in the crosshairs of knowing everything when the potential for litigation in the court of law arises. These are just one person's thoughts on the matter. / Thank you.
77	I think the requirements are appropriate. I would rather the period be on a calendar year rather than on birth month.
78	I was a CPA, but I am now inactive. My attest experience is very limited, as have had none in the past 37 years.
79	I WAS ASKED TO RESPOND TO THIS SURVEY. I AM A CPA WHOSE LICENSE IS INACTIVE. IT HAS BEEN IONACTIVE FOR OVER 50 YEARS. I AM A LICENSED LAWYER IN CALIFORNIA AND AM NOT FAMLIAR WITH THE RULES THAT ARE THE SUBJECT OF THE SURVEY.
80	I work as a bookkeeper for a construction company for 25 years and have decided to get my CPA license.
81	I worked on several audits early in my career while I work at [redacted], yes before [redacted]. Since 1984 I have either worked in industry or as a tax preparer in my own office and I did not use or involve myself in the attest area of my CPA licensure.
82	I'm a college student in an accounting major planning to have a career path as an auditor.
83	I'm a retired CPA, so not sure why I was asked to participate.
84	I'm an inactive status CPA, so no comments on this attest experience requirement

"Other" Respondents – 116 Comments **Please provide any additional comments you may have regarding the attest experience requirement.**	
85	I'm not sure how to answer the 1st question. I'm a licensed CPA but my status is 'inactive' and I am retired. So I chose the "other" answer. / / It probably doesn't matter because as an inactive, retired CPA, I am not even slightly current on the attest experience requirements and would not be able to provide useful data. / / ALSO: If you are seeing a low response rate to the study be aware that the postcard (the final reminder one anyway) gives the CBA website as cba.ca.gov. That doesn't work. Luckily I know that the CBA folds into the Dept of Consumer Affairs: dca.ca.gov/cba. Sure enough--the attest study link was at the top of the page.
86	In California, unlike any other state there are two levels of CPA licenses. Attest and non-attest. After CPA candidates pass the internationally recognized uniform CPA exam, in every other state in the country they are considered qualified in all CPA practice areas. Under CPA mobility they are fully qualified to practice in nearly every other state in the country, but not in their own home licensing state without the attest license. The additional documentation of attest experience appears to undermine the validation successful CPA candidates have demonstrated through passing the uniform CPA exams and puts an undue burden on them and their CPA managers to validate they meet the additional requirements to obtain an attest license in California. If protection of the public is the goal, I believe the rigorous education, general experience, CPA examination, and CPE requirements already fulfill that goal. If the Board believes that is not the case, it seems those other areas should be addressed instead of layering an additional requirement on professionals. CPA's from other states not residing in CA have mobility rights without having the documented attest experience. It seems out of state CPA's can have full accounting rights in CA but CA residents don't get to share the same benefit.
87	it is good for public protection that only well competent individuals have the right to practice accounting
88	It's too rigid
89	I've always found the CA requirements strict but I think that they need to be strict for the safety of the public using CPA services and to uphold the reputation of the CPA license.
90	May god help us all
91	My Calif. license is inactive, I am licensed in [redacted] where i practice. I do not provide attest services.
92	My CPA license is currently in 'inactive' status, hence my checking the 'other' box. I strongly encourage the continued use of the 500 hour attest experience requirement before licensing. Given the relatively low level of real audit education provided by most universities, I believe this real world experience is fundamental to ensuring that CPA's gain the knowledge and experience necessary to maintain the quality of the designation.
93	My CPA License is in an Inactive Status because I am retired and not working in the Public Accounting Profession at this time. Therefore, I will not participate in the CBA's Attest Study.
94	My license is in "Inactive" status.
95	my license is inactive
96	My license is inactive at this moment. I have no comments. However, when I was actively practicing, I thought the attestation was fine.
97	My license is inactive. I
98	None
99	None

"Other" Respondents – 116 Comments **Please provide any additional comments you may have regarding the attest experience requirement.**	
100	None
101	nothing to add
102	Please leave the attest experience as is. Do not try to dumb down this vital requirement in order to achieve some social goal.
103	Since I am an out of state licensee I am unfamiliar with the attest experience requirement for California at this time.
104	Since I have been retired technically for several years, I don't feel qualified to comment at this time. However, I have felt that the current experience requirement is adequate.
105	Some substantive working experience in direct performance of audit procedures is appropriate. I can't imagine this would involve less than 1,000 of direct experience in numerous audit areas.
106	The attest experience requirement can be gained through on the job/ hands on experience in performing accounting audits with the supervision of CPA in charge of audits. Many governmental auditors perform audits of several companies with different systems of accounting: ie municipalities, banks, government entities, etc. and perform the attest function through selection of accounts, etc. It is an invaluable experience that merits consideration.
107	The attest experience requirement is necessary for all CPAs. This survey was poorly designed.
108	The attest function is the critical function of being a CPA. Because this is such a critical function the signor of financial statements really needs to understand why he/she is signing and the responsibility they are taking. This is why I believe the 500 hours is so important to to the quality of the Profession. I would like to see it raised. 500 hours is less than a quarter of a year. Not much when you consider the length of a normal professional career. I would do away with the CPA designation without the attest function. I think it is confusing to the public.
109	The attest requirement as written prevents many former [redacted]. employees from practicing in CA. CA rejected my application and kept my application fee because the people closing [redacted], could only confirm my title and employment dates. I was licensed in [redacted] from 1983 until January of this year and am licensed in [redacted]. I had practice and attest privileges in CA for years before transferring my business to CA.
110	The current level of attest experience requirement is adequate.
111	The number of hours required for the attest experience requirement seems a bit too high. I would like the CBA to consider lowering the number of hours to about 250 to 300 hours.
112	The public trust is very important. Therefore 500 audit hours should be the bare minimum attest engagements.
113	The Substantiation Worksheet and Certificate of Attest Experience are excellent. A possible addition is whether the applicant has rendered an opinion on the financial statements of a given entity. Another area may be the applicant's knowledge/expertise of computer applications and information technology in relation to the audits conducted.
114	There should be no attest requirement for CPA licensure.
115	To be a CPA I feel the attest experience is vital. Attesting is the single task that separates CPAs from all the other related professions. I feel 500 hours is a reasonable requirement.
116	Unfamiliar with the requirement

Appendix II: Survey Responses to the Optional Demographic Questions

The survey offered the CPA targeted responders the option to complete a short demographics section that requested information regarding types of accounting work done, characteristics of the firm worked for, and other demographic variables.[11]

Licensed CPA – 0 to 3 years

CPA Licensed: 0 to 3 years - Demographics				
DEMOGRAPHIC QUESTION[12]		**Authorized – Performing**	**Authorized – Not Performing**	**Not Authorized**
Are you willing to participate in the CBA's efforts to gather additional data about its licensee population at this time?	Yes	177 (70.0%)	106 (65.0%)	680 (68.3%)
	No	76 (30.0%)	57 (35.0%)	316 (31.7%)
Your primary employment is in:	Public Accounting	158	17	286
	Private Industry	14	66	279
	Government	4	7	63
	Education	0	2	3
	Law	0	0	1
	Not Currently Employed	0	4	12
	Other	1	9	35
If they marked "Other" above (unedited/ unredacted)	6 years in private industry and 3 years in public accounting	0	0	1
	Accounting and Finance Consulting Firm - SOX consulting as well	1	0	0
	Accounting Consultant	0	1	0

[11] Only demographic locations that were selected by this participant group are listed under the location question.
[12] The Authorized – Performing and Not Authorized groups each had 3 participants stop before answering any demographic section questions.

CPA Licensed: 0 to 3 years - Demographics				
DEMOGRAPHIC QUESTION[12]		Authorized – Performing	Authorized – Not Performing	Not Authorized
	Business Consulting	0	0	1
	Community Foundation	0	1	0
	Consultant	0	1	5
	Family Office/Accounts Payable/Bookkeeping	0	0	1
	Forensic Accounting (Family Law)	0	0	1
	Health Care/Health Care Industry	0	0	2
	HR Block - seasonal tax preparer	0	0	1
	I am actively looking for work while underemployed in a non-financial role.	0	0	1
	I am currently working in Australia on IFRS	0	0	1
	Student/Graduate Student (x2)	0	1	1
	Internal Audit	0	0	1
	Investment Services	0	0	1
	Non-Profit Healthcare	0	0	2
	Not-for-Profit Organization	0	3	6
	Private Wealth Management	0	0	1
	Public Company	0	1	2
	Publicly Traded	0	0	1
	Retail tax preparation	0	0	1
	Self Employed Accounting and Marketing Consultant	0	1	0
	Self-employed-own a staffing firm for CPAs	0	0	1
	semiconductor company	0	0	1

CPA Licensed: 0 to 3 years - Demographics				
DEMOGRAPHIC QUESTION[12]		**Authorized – Performing**	**Authorized – Not Performing**	**Not Authorized**
	Transaction advisory services	0	0	1
The following five Questions pertain to those who indicated their primary employment was within Public Accounting				
Your primary responsibility/area of practice (more than 50%) is in: (Mark one) *Public Accounting Only*	Auditing	127	0	56
	Accounting	8	7	27
	Taxation	21	8	175
	Consulting	2	2	24
	Management	0	0	1
	Financial Planning	0	0	1
	Information Systems	0	0	5
Your firm type is: (Check all that apply) *Public Accounting Only*	Sole Proprietor (non-incorporated)	5	6	41
	Corporation	28	9	83
	General Partnership	6	0	13
	Limited Liability Partnership	121	2	152
The number of CPA licensees in your firm: *Public Accounting Only*	1	2	4	39
	2 – 10	33	10	97
	11 – 50	40	2	34
	51 – 100	12	0	8
	Over 100	71	1	108
You are a: *Public Accounting Only*	Staff Member	89	6	185
	Manager	57	8	55
	Partner	8	0	14
	Managing Partner	2	1	17
	Shareholder	2	2	13
Do you plan to continue in the practice of public accounting? *Public Accounting Only*	Yes	150	17	260
	No	8	0	26
Your principal place of business is located:	In California	157	93	603
	In Another United States Board of Accountancy jurisdiction	20	12	62
	Outside of the United States	0	0	14
	Alameda County	1	3	23

CPA Licensed: 0 to 3 years - Demographics				
DEMOGRAPHIC QUESTION[12]		**Authorized – Performing**	**Authorized – Not Performing**	**Not Authorized**
If within California, Please indicate in which California county your business is located: (County is not included if there were no responses for that county)	Butte County	1	2	2
	Calaveras County	0	0	1
	San Francisco County	21	10	57
	Contra Costa County	5	0	13
	El Dorado County	0	0	1
	Fresno County	5	5	10
	Humboldt County	0	0	1
	Imperial County	0	1	1
	Kern County	2	0	4
	Kings County	2	0	1
	Lake County	0	0	2
	Lassen County	0	0	1
	Los Angeles County	48	27	167
	Madera County	0	1	0
	Marin County	1	2	4
	Mendocino County	0	0	1
	Merced County	0	0	1
	Monterey County	1	1	2
	Napa County	0	0	3
	Orange County	16	11	62
	Placer County	2	0	4
	Riverside County	1	1	10
	Sacramento County	4	4	33
	San Bernardino County	5	1	9
	San Diego County	14	9	49
	San Joaquin County	3	2	5
	San Luis Obispo County	1	0	1
	San Mateo County	2	2	20
	Santa Barbara County	1	2	6
	Santa Clara County	12	3	55
	Santa Cruz County	0	0	5
	Shasta County	1	0	0
	Solano County	0	0	4
	Sonoma County	1	2	13
	Stanislaus County	1	0	6
	Tulare County	1	0	4
	Ventura County	1	1	7
	Yolo County	0	1	6

CPA Licensed: 0 to 3 years - Demographics				
DEMOGRAPHIC QUESTION[12]		**Authorized – Performing**	**Authorized – Not Performing**	**Not Authorized**
If in another U.S. State, Please indicate in which accountancy jurisdiction your business is located: (State is not included if there were no responses for that state)	Arizona	2	1	1
	Arkansas	0	0	1
	California	0	1	0
	Colorado	1	0	2
	District of Columbia	0	0	2
	Florida	1	1	1
	Georgia	0	0	3
	Illinois	1	0	3
	Indiana	1	0	1
	Kansas	1	0	0
	Maryland	0	0	1
	Massachusetts	0	1	2
	Michigan	0	1	0
	Minnesota	0	0	1
	Missouri	0	0	1
	Nevada	1	3	5
	New Jersey	0	1	1
	New York	5	0	10
	North Carolina	1	1	0
	Ohio	0	1	1
	Oregon	0	0	3
	Pennsylvania	0	0	1
	South Carolina	0	0	1
	Texas	1	0	11
	Utah	0	1	4
	Virginia	2	0	0
	Washington	3	0	4
	Wisconsin	0	0	1
If in Another Country – please specify: (Country is not included if there were no responses for that country)	Australia	0	0	1
	Canada	0	0	1
	Cayman Islands	0	0	1
	Hong Kong	0	0	2
	Japan	0	0	1
	Korea	0	0	1
	Macau	0	0	1
	Pacific including Japan, Korea, Australia,	0	0	1

CPA Licensed: 0 to 3 years - Demographics				
DEMOGRAPHIC QUESTION[12]		**Authorized – Performing**	**Authorized – Not Performing**	**Not Authorized**
	sometimes Thailand and Philippines			
	ROC	0	0	1
	Singapore	0	0	1
	Taiwan	0	0	2

Licensed CPA – 10 to 20 years

CPA Licensed 10 – 20 years Demographics			
DEMOGRAPHIC QUESTION[13]		**Completed Attest Requirement**	**Did not Complete Requirements**
Are you willing to participate in the CBA's efforts to gather additional data about its licensee population at this time?	Yes	1255 (67.7%)	370 (57.4%)
	No	594 (32.0%)	273 (42.3%)
Your primary employment is in:	Public Accounting	529	131
	Private Industry	471	123
	Government	122	60
	Education	23	4
	Law	7	2
	Not Currently Employed	38	10
	Other	65	34
If they marked "Other" above	501(c)3 human services agency		1
	Accounting and financial advisory services	1	
	Accounting, Tax and Representation (non-attest only)		1
	Banking	2	
	Business management	1	
	Chapter 13 Bankruptcy Trustee's Office	1	
	Consulting	8	3
	Corporate Tax Consulting / Audit Representation, Negotiation, Appeals, Settlement	1	
	CPA, consultant and advanced certified QuickBooks Pro Advisor	1	

[13] There were 6 who completed attest requirement and 2 who did not complete requirements that stopped before reaching the demographic section.

CPA Licensed 10 – 20 years Demographics			
DEMOGRAPHIC QUESTION[13]		**Completed Attest Requirement**	**Did not Complete Requirements**
	family office tax department	1	
	Financial Consultant/Planning	2	2
	Financial Services	1	
	Forensic		1
	Health Care	1	1
	I am an occupational therapist, working in the hospital and skilled nursing facility settings		1
	I am in private industry AND education at a graduate school	1	
	I currently work as a medical licensed professional.	1	
	I plan to open my individual firm within the next 6 months.	1	
	I work in a big CPA firm, but I have a management position and no longer do attest work.	1	
	I'm half time private industry and half time public accounting	1	2
	Income tax preparation and any tax audits for individuals. (form 1040).	1	
	Internal Audit	1	
	Internal support role for Public Accounting Firm		1
	Investment Banking		1
	Investment Management	1	1
	non profit healthcare	1	
	Non Profit Management	1	
	Non Profit Organization	6	2
	Non Profit Private School	1	

CPA Licensed 10 – 20 years Demographics			
DEMOGRAPHIC QUESTION[13]		**Completed Attest Requirement**	**Did not Complete Requirements**
	Non-governmental regulator (PCAOB)	1	
	nonprofit labor union	1	
	Not currently employed/ looking for work.	1	1
	nursing - have switched careers		1
	Private accountant		1
	Public Accounting - Resource management/CPA licensing	1	
	Public Accounting but I serve in an operations role, not client service	1	
	QuickBooks Consulting		1
	Real Estate Broker	1	
	Retired	7	1
	RIA plus tax accounting		1
	Sales	1	
	Sales and Use Tax		1
	SEC and SOX Compliance		1
	Self-employed	6	3
	Specialized financial services (valuations & financial forensics)	1	
	State Agency	1	
	Tax Advisory Services	1	
	Tax and accounting firm		1
	Tax Consulting	1	1
	Tax Law	1	
	Tax preparation	1	2
	Valuation	1	
Your primary responsibility/area of practice (more than 50%) is in: (Mark one)	Auditing	129	5
	Accounting	52	11
	Taxation	292	100
	Consulting	41	12

CPA Licensed 10 – 20 years Demographics			
DEMOGRAPHIC QUESTION[13]		**Completed Attest Requirement**	**Did not Complete Requirements**
Public Accounting Only	Management	4	-
	Financial Planning	1	1
	Information Systems	3	1
Your firm type is: (Check all that apply) *Public Accounting Only*	Sole Proprietor (non-incorporated)	117	43
	Corporation	166	47
	General Partnership	34	6
	Limited Liability Partnership	207	35
The number of CPA licensees in your firm: *Public Accounting Only*	1	152	57
	2 – 10	190	32
	11 – 50	73	14
	51 – 100	19	5
	Over 100	88	23
You are a: *Public Accounting Only*	Staff Member	49	12
	Manager	119	35
	Partner	154	26
	Managing Partner	79	20
	Shareholder	115	37
Do you plan to continue in the practice of public accounting? *Public Accounting Only*	Yes	518	124
	No	5	4
Your principal place of business is located:	In California	1079	308
	In Another United States Board of Accountancy jurisdiction	155	49
	Outside of the United States	10	4
If within California, Please indicate in which California county your business is located: (County is not included if there were no responses for that county)	Alameda County	30	8
	Amador County	1	0
	Butte County	8	2
	San Francisco County	75	16
	Contra Costa County	35	9
	El Dorado County	6	2
	Fresno County	13	8
	Humboldt County	3	
	Kern County	5	
	Kings County	1	1
	Lake County	2	1

CPA Licensed 10 – 20 years Demographics			
DEMOGRAPHIC QUESTION[13]		**Completed Attest Requirement**	**Did not Complete Requirements**
	Los Angeles County	271	90
	Madera County	2	1
	Marin County	14	3
	Mariposa County	1	
	Mendocino County	2	
	Merced County	2	
	Monterey County	6	1
	Napa County	5	1
	Orange County	139	37
	Placer County	22	1
	Riverside County	28	9
	Sacramento County	58	15
	San Bernardino County	21	4
	San Diego County	95	31
	San Joaquin County	12	2
	San Luis Obispo County	6	3
	San Mateo County	22	11
	Santa Barbara County	13	5
	Santa Clara County	80	25
	Santa Cruz County	7	1
	Shasta County	4	1
	Solano County	3	
	Sonoma County	14	3
	Stanislaus County	9	2
	Tulare County	5	1
	Ventura County	19	8
	Yolo County	11	0
	Yuba County	1	0
If in another U.S. State, Please indicate in which accountancy jurisdiction your business is located: (State is not included if there were no responses for that state)	Alabama	1	1
	Alaska	2	
	Arizona	16	6
	Arkansas		2
	California		1
	Colorado	9	4
	District of Columbia	7	2
	Florida	10	3
	Georgia	2	

CPA Licensed 10 – 20 years Demographics			
DEMOGRAPHIC QUESTION[13]		**Completed Attest Requirement**	**Did not Complete Requirements**
	Hawaii	3	1
	Idaho	2	
	Illinois	7	1
	Kentucky	2	
	Louisiana	2	
	Maryland	2	
	Massachusetts	3	
	Michigan	3	
	Minnesota	1	
	Montana		2
	Nevada	7	4
	New Jersey	3	1
	New York	13	2
	North Carolina	1	2
	Oregon	7	
	Pennsylvania	2	2
	South Carolina	1	
	South Dakota	1	
	Tennessee	3	
	Texas	12	4
	Utah	6	5
	Virginia	5	1
	Washington	15	1
	Wisconsin	1	
If in Another Country – please specify: (Country is not included if there were no responses for that country)	Canada	2	1
	Cayman Islands	1	
	Finland		1
	Germany		1
	Hong Kong	1	
	Japan	1	3
	Romania	1	
	Switzerland	1	
	United Kingdom	1	

Pending License Applications – No demographics collected

NO DEMOGRAPHICS COLLECTED FROM THE PENDING APPLICANTS

Hiring Managers/Authority

Hiring Manager/Authority - Demographics			
DEMOGRAPHIC QUESTION[14]		**Public Accounting**	**Private Industry, Government, Not CPA**
Are you willing to participate in the CBA's efforts to gather additional data about its licensee population at this time?	Yes	113	23 (76.7%)
	No	30	7 (23.3%)
Your primary employment is in:	Public Accounting	111	0
	Private Industry	0	12
	Government	0	10
	Education	0	0
	Law	0	0
	Not Currently Employed	0	0
	Other	0	1
If they marked "Other" above	Non-Profit Agency	0	1
Your primary responsibility/area of practice (more than 50%) is in: (Mark one) *Public Accounting Only*	Auditing	47	N/A
	Accounting	17	
	Taxation	38	
	Consulting	6	
	Management	3	
	Financial Planning	0	
	Information Systems	0	
Your firm type is: (Check all that apply) *Public Accounting Only*	Sole Proprietor (non-incorporated)	16	N/A
	Corporation	43	
	General Partnership	8	
	Limited Liability Partnership	44	
The number of CPA licensees in your firm: *Public Accounting Only*	1	12	N/A
	2 – 10	49	
	11 – 50	34	

[14] There were 6 who completed attest requirement and 2 who did not complete requirements that stopped before reaching the demographic section.

Hiring Manager/Authority - Demographics			
DEMOGRAPHIC QUESTION[14]		**Public Accounting**	**Private Industry, Government, Not CPA**
	51 – 100	6	
	Over 100	10	
You are a: *Public Accounting Only*	Staff Member	0	N/A
	Manager	11	
	Partner	49	
	Managing Partner	23	
	Shareholder	27	
Do you plan to continue in the practice of public accounting? *Public Accounting Only*	Yes	109	N/A
	No	1	
Your principal place of business is located:	In California	109	21
	In Another United States Board of Accountancy jurisdiction	4	2
	Outside of the United States	0	0
If within California, Please indicate in which California county your business is located: (County is not included if there were no responses for that county)	Alameda County	2	0
	Butte County	1	0
	San Francisco County	6	0
	Contra Costa County	4	0
	Fresno County	3	0
	Humboldt County	2	0
	Kern County	5	0
	Los Angeles County	28	3
	Marin County	2	0
	Monterey County	1	0
	Orange County	12	2
	Placer County		2
	Riverside County	4	0
	Sacramento County	2	5
	San Bernardino County	3	1
	San Diego County	8	4
	San Joaquin County	1	0
	San Luis Obispo County	1	1
	San Mateo County	1	0
	Santa Barbara County	3	1

Hiring Manager/Authority - Demographics			
DEMOGRAPHIC QUESTION[14]		**Public Accounting**	**Private Industry, Government, Not CPA**
	Santa Clara County	2	0
	Shasta County	1	0
	Sonoma County	1	1
	Stanislaus County	3	0
	Tulare County	1	0
	Tuolumne	1	0
	Ventura County	3	0
	Yolo County	1	1
	Georgia		2
	Kansas	1	0
	Oregon	1	0
	Tennessee	1	0
If in Another Country – please specify: (Country is not included if there were no responses for that country)	None Identified	0	0

College/University Faculty – No demographics collected

NO DEMOGRAPHICS COLLECTED FROM THE COLLEGE/UNIVERSITY FACULTY

Consumers – No demographics collected

NO DEMOGRAPHICS COLLECTED FROM THE CONSUMER RESPONDERS

Licensed CPA – 3 to 10 years

CPA Licensed: 3 to 10 years - Demographics		
DEMOGRAPHIC QUESTION[15]		**CPA 3 – 10 years**
Are you willing to participate in the CBA's efforts to gather additional data about its licensee population at this time?	Yes	1,269 (69.8%)
	No	544 (29.9%)
Your primary employment is in:	Public Accounting	497
	Private Industry	519
	Government	129
	Education	26
	Law	7
	Not Currently Employed	28
	Other	46
If they marked "Other" above	both private and public	1
	Business management and tax preparation	1
	business valuation consulting	1
	Coaching	1
	consulting	4
	COO / CFO not for profit biomedical research	1
	Currently I'm an individual investor.	1
	Currently preparing tax returns & other accounting work.	1
	Finance	1
	Financial Planning	1
	Financial planning and investment management	1
	Financial Services (Investment Banker)	1
	Forensic Accounting	1
	Forensic Consulting Firm (Acct's Prof. Liability & Audit Failures)	1

[15] Of the 1,819 respondents, six stopped before the demographics section.

CPA Licensed: 3 to 10 years - Demographics		
DEMOGRAPHIC QUESTION[15]		**CPA 3 – 10 years**
	I am a contract CPA for a group of related companies and provide a wide range of services, so I am approximately 50/50 public accounting and private industry	1
	I primarily do taxes. I am restricted from doing accounting services	1
	Non-profit hospital	1
	Not-for-profit	5
	Private industry mid-2015; prior 9.5 yrs was in Public Accounting	1
	Private non-profit	1
	Recently moved from public accounting to private industry because of frustration in obtaining audit hours.	1
	Retired	5
	Self Employed	5
	sole proprietor	1
	student	1
	Talent Acquisition for Public Accounting	1
	Technology Sales	1
	work in finance group	1
Your primary responsibility/area of practice (more than 50%) is in: (Mark one) *Public Accounting Only*	Auditing	157
	Accounting	39
	Taxation	272
	Consulting	20
	Management	3
	Financial Planning	3
	Information Systems	2
Your firm type is: (Check all that apply) *Public Accounting Only*	Sole Proprietor (non-incorporated)	83
	Corporation	153
	General Partnership	15
	Limited Liability Partnership	249
The number of CPA licensees in your firm: *Public Accounting Only*	1	94
	2 – 10	163
	11 – 50	71
	51 – 100	18

CPA Licensed: 3 to 10 years - Demographics		
DEMOGRAPHIC QUESTION[15]		**CPA 3 – 10 years**
	Over 100	150
You are a: *Public Accounting Only*	Staff Member	105
	Manager	227
	Partner	64
	Managing Partner	39
	Shareholder	53
Do you plan to continue in the practice of public accounting? *Public Accounting Only*	Yes	474
	No	18
Your principal place of business is located:	In California	1,074
	In Another United States Board of Accountancy jurisdiction	163
	Outside of the United States	10
If within California, Please indicate in which California county your business is located: (County is not included if there were no responses for that county)	Alameda County	43
	Amador County	1
	Butte County	1
	San Francisco County	71
	Contra Costa County	26
	El Dorado County	4
	Fresno County	14
	Humboldt County	3
	Imperial County	1
	Kern County	9
	Kings County	1
	Los Angeles County	250
	Marin County	13
	Merced County	2
	Monterey County	5
	Napa County	3
	Nevada County	3
	Orange County	141
	Placer County	13
	Riverside County	26
	Sacramento County	63
	San Bernardino County	32
	San Diego County	127
	San Joaquin County	6
	San Luis Obispo County	12
	San Mateo County	36

CPA Licensed: 3 to 10 years - Demographics		
DEMOGRAPHIC QUESTION[15]		**CPA 3 – 10 years**
	Santa Barbara County	10
	Santa Clara County	78
	Santa Cruz County	5
	Shasta County	3
	Solano County	4
	Sonoma County	15
	Stanislaus County	7
	Tulare County	6
	Tuolumne County	1
	Ventura County	21
	Yolo County	1
If in another U.S. State, Please indicate in which accountancy jurisdiction your business is located: (State is not included if there were no responses for that state)	Arizona	5
	Colorado	11
	Connecticut	1
	District of Columbia	1
	Florida	6
	Georgia	8
	Hawaii	3
	Idaho	3
	Illinois	6
	Kansas	1
	Louisiana	1
	Maryland	2
	Massachusetts	4
	Michigan	2
	Minnesota	2
	Missouri	2
	Nevada	9
	New Jersey	5
	New Mexico	2
	New York	20
	North Carolina	5
	Ohio	4
	Oklahoma	1
	Oregon	1
	Pennsylvania	3
	Tennessee	4
	Texas	19
	Utah	7
	Virginia	8

CPA Licensed: 3 to 10 years - Demographics		
DEMOGRAPHIC QUESTION[15]		**CPA 3 – 10 years**
	Washington	12
	Wisconsin	1
	Wyoming	1
If in Another Country – please specify: (Country is not included if there were no responses for that country)	Australia	1
	Canada	1
	China	1
	Employed in the Internal Audit Department in The Netherlands for a company covering 70+ countries globally. Was in public accounting for 6+ years ([redacted]).	1
	Germany	1
	Israel	2
	Saudi Arabia	1

Licensed CPA – 20+ years:

CPA Licensed: 20+ years - Demographics		
DEMOGRAPHIC QUESTION[16]		**CPA – 20+ years**
Are you willing to participate in the CBA's efforts to gather additional data about its licensee population at this time?	Yes	2,599 (70.2%)
	No	1,093 (29.5%)
Your primary employment is in:	Public Accounting	1,422
	Private Industry	569
	Government	104
	Education	43
	Law	29
	Not Currently Employed	111
	Other	284
If they marked "Other" above	10 years in public accounting and 23 years in local government, recently retired.	1
	A small private practice in addition to private industry employment	1
	Accounting, Tax, & Law	1
	As a private fiduciary	1
	auditor inspector for the pcaob	1
	Been looking for work for some time, not much available.	1
	Book keeping	1
	Bookkeeping and Payroll Tax Services	1
	Both Public and private	1
	Business Advisor with Active License	1
	business consulting	3
	Business Valuations	1
	CFO and Tax preparation	1
	church administration	1
	close to retirement	2

[16] Of the 3,703 respondents, 11 stopped before the demographics section.

CPA Licensed: 20+ years - Demographics		
DEMOGRAPHIC QUESTION[16]		**CPA – 20+ years**
	Combination of public accounting and private industry.	1
	Consultant	21
	currently inactive due to disability, but had no accounting/attest services CPE requirement for 2 decades as practicing tax law was all I did	1
	Education and consulting	1
	Esthetics and real estate investing	1
	Expert witness firm that is not a CPA firm.	1
	Financial Advisor	2
	financial management consulting	2
	Financial Planning	3
	Forensic accounting and interim management	1
	I am a CFP financial advisor as my primary employment	1
	I am not currently employed as I am retired.	1
	I am self-employed as an income tax return preparer.	1
	I have a CFO position with a non-profit but also have a tax practice that I will most likely shut down in the next year or so.	1
	I have a part-time tax practice and do investment consulting	1
	I have many years' experience in government currently working as a free-lance consultant for a public accounting firm	1
	I have my own Practice and I am a professor at the [redacted]	1
	I live in Los Angeles. I am not currently employed or in public practice (no place of business).	1
	I now work in marketing, I used to work in public accounting	1
	I own both a CPA firm and wealth management firm	1

CPA Licensed: 20+ years - Demographics		
DEMOGRAPHIC QUESTION[16]		**CPA – 20+ years**
	I retired as a full-time CFO two years ago, and now chair the Audit Committee for a NYSE company in Silicon Valley.	1
	I SOLD MY PRACTICE IN 2015 AND AM CURRENTLY ONLY CONSULTING ON A LIMITED BASIS.	1
	I still prepare tax returns during the season, but I also serve as a city elected.	1
	I write tax software for CCH and prepare some tax returns.	1
	In addition to being a CPA in CA for 57 years I am Also a CGMA due to the 14 countries where I helped start companies and I have been a CEO of a large company in the US with foreign operations.	1
	independent consultant to private industry	1
	Individual tax examination representation/defense	1
	Management Consulting	2
	My primary employment was in private industry in California. However I am currently disabled and my license is inactive.	1
	my work history is a combination of private and public accounting	1
	Non Profit	14
	not employed--has small tax practice	1
	Personal Tax and Financial Planning	1
	Photographer	1
	Practice sold to [redacted] and completing 2 year transition empl.	1
	Private equity	1
	Public Accounting 30 years, currently CFO medium not-for-profit	1
	Real Estate	4
	Real Estate (Retail real estate investor/developer)	2

CPA Licensed: 20+ years - Demographics		
DEMOGRAPHIC QUESTION[16]		**CPA – 20+ years**
	Real Estate Property Management	1
	Recently retired, but serving on two non-profit boards	1
	registered investment advisor/financial planning	1
	Registered Investment Consultant	1
	Retired	134
	retired but still active in tax planning and tax preparation	1
	Retired CPA working part time in public accounting	1
	Retires [redacted]. running some trusts and on some Boards. doing a little expert witnessing	1
	Self Employed	14
	semi-retired	7
	Semi-retired - Health Care Administration	1
	Semi-retired, but have continued to teach CPE	1
	sold my practice and now 95% of my time as a financial advisor	1
	Sole proprietor of financial and business consulting business	1
	Solo Valuation and Appraisal Litigation Support Practice	1
	State CPA Society	1
	Strategic CFO work and business mentoring	1
	student	1
	Tax & Financial Advisor	1
	Tax accounting	2
	Tax and Business consulting(Prior experience with big 4)	1
	Tax Preparation	2
	Tax representation	1
	Taxes no accounting	1
	The [redacted] Foundation of Los Angeles	1

CPA Licensed: 20+ years - Demographics		
DEMOGRAPHIC QUESTION[16]		**CPA – 20+ years**
	University Foundation	1
	very small public accounting practice& private industry	1
	Wealth Management	1
	Work in both education public accounting	1
Your primary responsibility/area of practice (more than 50%) is in: (Mark one) *Public Accounting Only*	Auditing	154
	Accounting	113
	Taxation	1,029
	Consulting	94
	Management	21
	Financial Planning	6
	Information Systems	0
Your firm type is: (Check all that apply) *Public Accounting Only*	Sole Proprietor (non-incorporated)	604
	Corporation	450
	General Partnership	87
	Limited Liability Partnership	287
The number of CPA licensees in your firm: *Public Accounting Only*	1	706
	2 – 10	472
	11 – 50	125
	51 – 100	27
	Over 100	89
You are a: *Public Accounting Only*	Staff Member	43
	Manager	148
	Partner	366
	Managing Partner	327
	Shareholder	444
Do you plan to continue in the practice of public accounting? *Public Accounting Only*	Yes	1,379
	No	37
Your principal place of business is located:	In California	2,250
	In Another United States Board of Accountancy jurisdiction	271
	Outside of the United States	10
If within California, Please indicate in which California county your business is located:	Alameda County	77
	Butte County	6
	Calaveras County	1
	San Francisco County	83

CPA Licensed: 20+ years - Demographics		
DEMOGRAPHIC QUESTION[16]		**CPA – 20+ years**
(County is not included if there were no responses for that county)	Colusa County	1
	Contra Costa County	92
	El Dorado County	9
	Fresno County	46
	Humboldt County	15
	Imperial County	6
	Kern County	26
	Kings County	5
	Lake County	3
	Lassen County	2
	Los Angeles County	577
	Madera County	3
	Marin County	38
	Merced County	6
	Monterey County	25
	Napa County	14
	Nevada County	8
	Orange County	272
	Placer County	28
	Riverside County	53
	Sacramento County	101
	San Benito County	3
	San Bernardino County	39
	San Diego County	168
	San Joaquin County	27
	San Luis Obispo County	27
	San Mateo County	53
	Santa Barbara County	30
	Santa Clara County	140
	Santa Cruz County	10
	Shasta County	8
	Siskiyou County	3
	Solano County	8
	Sonoma County	34
	Stanislaus County	22
	Sutter County	1
	Tulare County	18
	Tuolumne County	3
	Ventura County	63
	Yolo County	8

CPA Licensed: 20+ years - Demographics		
DEMOGRAPHIC QUESTION[16]		**CPA – 20+ years**
	Yuba County	1
If in another U.S. State, Please indicate in which accountancy jurisdiction your business is located: (State is not included if there were no responses for that state)	Alabama	3
	Alaska	2
	Arizona	30
	Arkansas	1
	California	3
	Colorado	17
	Connecticut	2
	District of Columbia	4
	Florida	12
	Georgia	4
	Hawaii	5
	Idaho	8
	Illinois	8
	Kansas	2
	Kentucky	1
	Maine	2
	Maryland	3
	Michigan	1
	Minnesota	4
	Missouri	3
	Montana	4
	Nevada	18
	New Hampshire	1
	New Jersey	3
	New York	11
	North Carolina	3
	Ohio	2
	Oklahoma	3
	Oregon	28
	Pennsylvania	1
	South Carolina	3
	Tennessee	3
	Texas	21
	Utah	13
	Virginia	6
	Washington	27
	Wisconsin	4
If in Another Country – please specify:	Commonwealth of the Northern Mariana Islands (USA)	1

CPA Licensed: 20+ years - Demographics		
DEMOGRAPHIC QUESTION[16]		**CPA – 20+ years**
(Country is not included if there were no responses for that country)	Hong Kong	1
	Japan	2
	Nicaragua	1
	Saudi Arabia	1
	Switzerland	1

"Other" Respondents – No demographics collected

NO DEMOGRAPHICS COLLECTED FROM THE RESPONDENTS IDENTIFYING AS "OTHER".

National Survey Regarding an Attest Experience Requirement

Q1 What is the name and title of the individual completing the survey?

Answered: 35 Skipped: 0

Answer Choices	Responses	
Name	**100.00%**	35
Title	**100.00%**	35
Contact Information (Email or Telephone)	**100.00%**	35

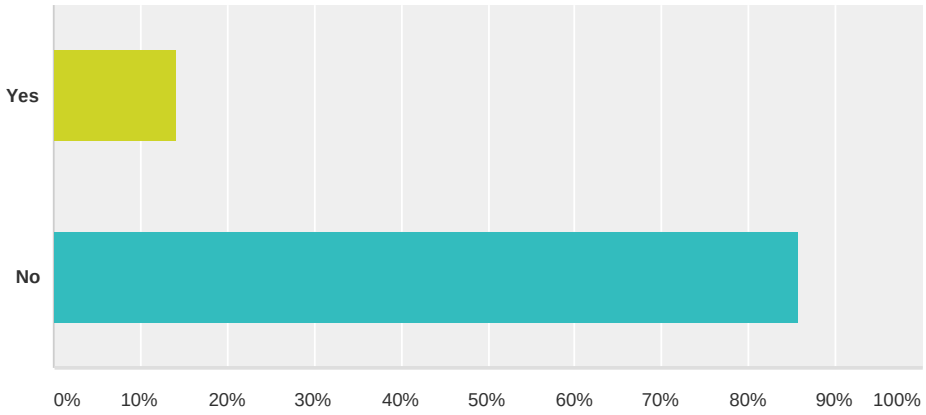
Q2 Which board of accountancy jurisdiction do you represent?

Answered: 35 Skipped: 0

Answer Choices	Responses	
List of jurisdictions	**100.00%**	35

Q3 Does your state currently require attest work as a part of the experience requirement for licensure?

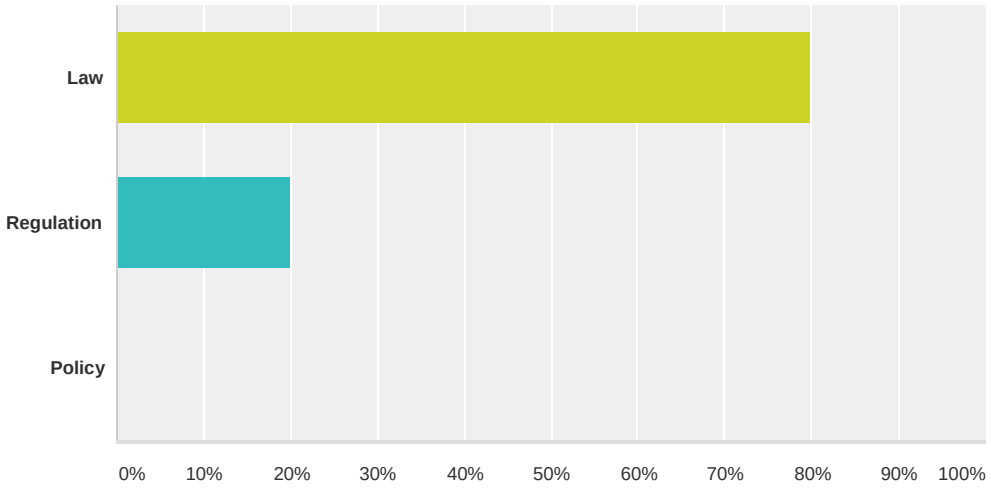
Answered: 35 Skipped: 0



Answer Choices	Responses	
Yes	**14.29%**	5
No	**85.71%**	30
Total		**35**

Q4 Is the authority for your requirement in law, regulation or policy?

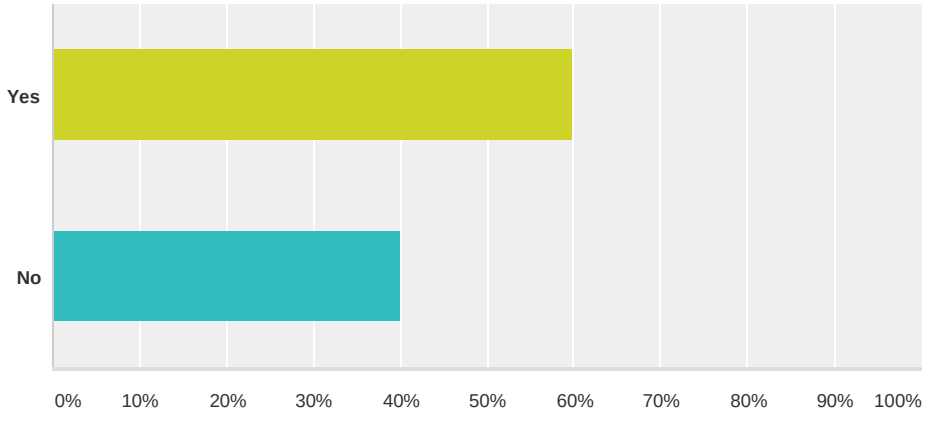
Answered: 5 Skipped: 30



Answer Choices	Responses	
Law	**80.00%**	4
Regulation	**20.00%**	1
Policy	**0.00%**	0
Total		**5**

Q5 As a part of the experience requirement for licensure, does your state require a specific amount of time (hours/months/years) performing attest work?

Answered: 5 Skipped: 30



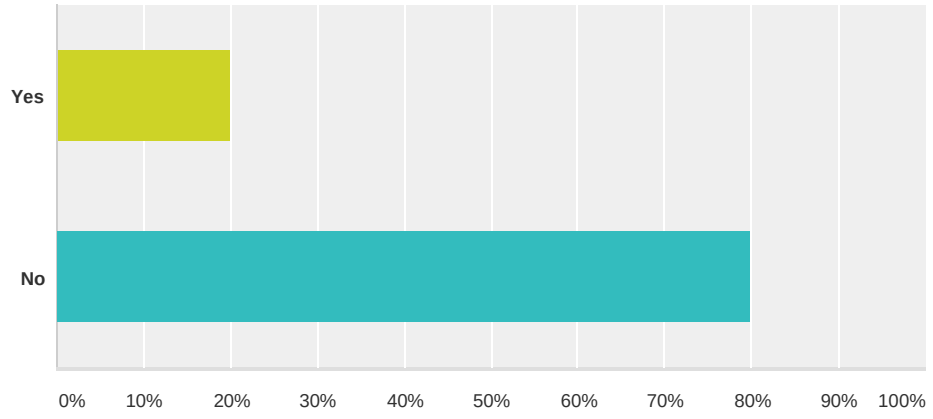
Answer Choices	Responses	
Yes	**60.00%**	3
No	**40.00%**	2
Total		**5**

Q6 What is the required amount of time (hours/months/years)?

Answered: 3 Skipped: 32

Q7 Is your state considering eliminating the attest experience requirement?

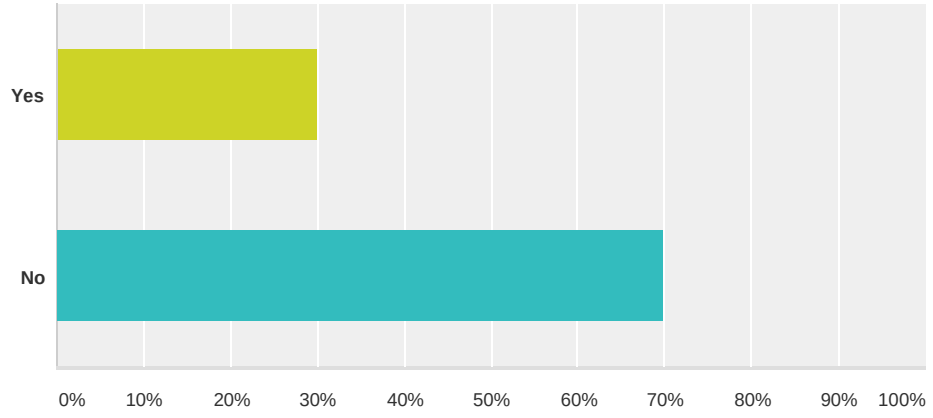
Answered: 5 Skipped: 30



Answer Choices	Responses	
Yes	**20.00%**	1
No	**80.00%**	4
Total		**5**

Q8 Has your state ever required attest work as a part of the experience requirement for licensure?

Answered: 30 Skipped: 5



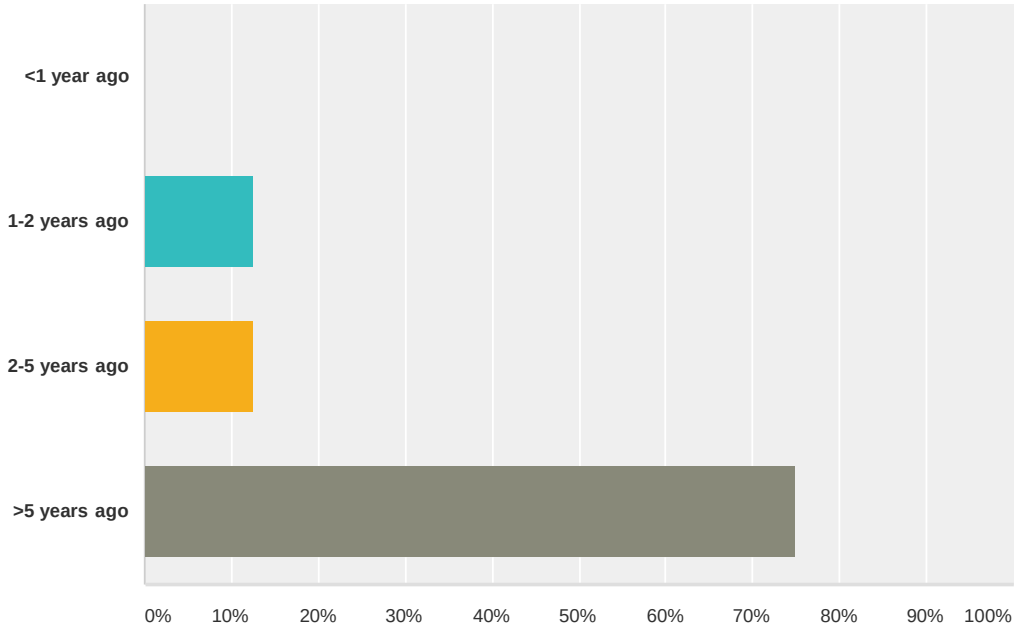
Answer Choices	Responses	
Yes	**30.00%**	9
No	**70.00%**	21
Total		**30**

Q9 What was the amount of time (hours/months/years) performing attest services that was required for the experience requirement for licensure?

Answered: 8 Skipped: 27

Q10 When was the attest experience requirement eliminated?

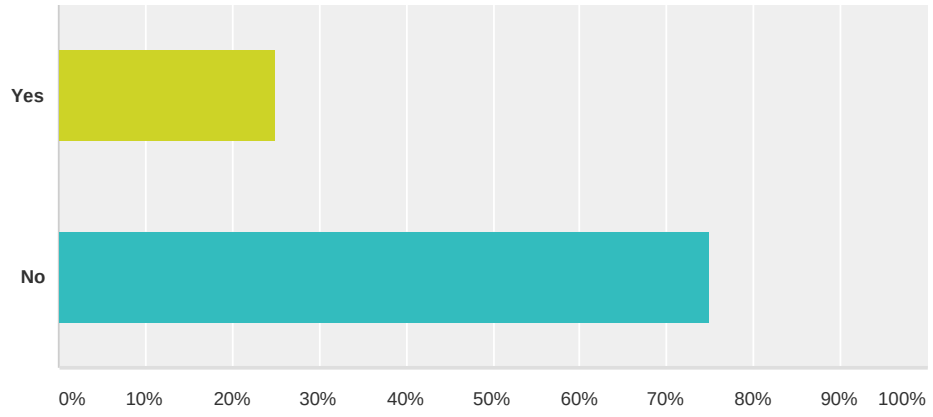
Answered: 8 Skipped: 27



Answer Choices	Responses	
<1 year ago	**0.00%**	0
1-2 years ago	**12.50%**	1
2-5 years ago	**12.50%**	1
>5 years ago	**75.00%**	6
Total		**8**

Q11 Has your state ever considered reinstating the attest experience requirement?

Answered: 8 Skipped: 27



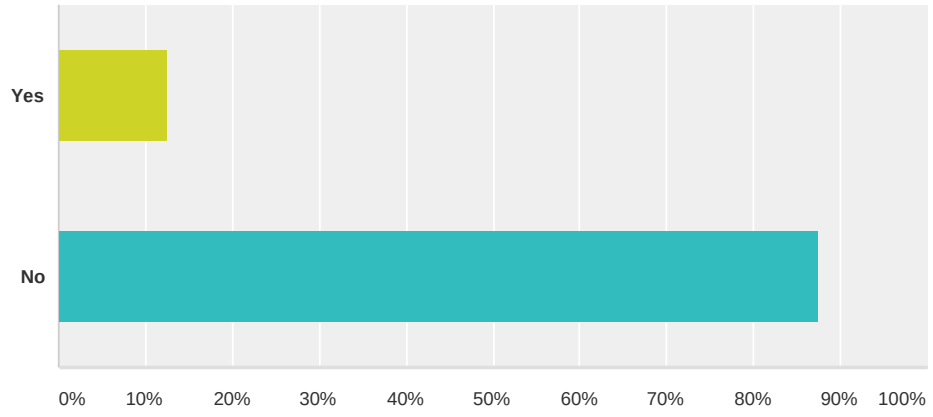
Answer Choices	Responses	
Yes	**25.00%**	2
No	**75.00%**	6
Total		**8**

Q12 Why did your state decide to not reinstate the attest experience requirement?

Answered: 2 Skipped: 33

Q13 Has your board experienced any issues or problems stemming from the removal of the attest experience requirement?

Answered: 8 Skipped: 27



Answer Choices	Responses	
Yes	**12.50%**	1

No	**87.50%**	7
Total		**8**

Q14 Can you please explain those issues or problems?

Answered: 1 Skipped: 34

Q15 Why was your state's attest experience requirement removed?

Answered: 8 Skipped: 27

Q16 Please provide any additional information you may wish regarding your state's experience with an attest experience requirement.

Answered: 18 Skipped: 17

#1

COMPLETE

Collector: Web Link 1 (Web Link)
Started: Tuesday, August 11, 2015 5:50:12 PM
Last Modified: Tuesday, August 11, 2015 5:51:15 PM
Time Spent: 00:01:02
IP Address:

PAGE 1

Q1: What is the name and title of the individual completing the survey?

Name	L. Kai
Title	Executive Officer
Contact Information (Email or Telephone)	Laureen.M.Kai@dcca.hawaii.gov

PAGE 2

Q2: Which board of accountancy jurisdiction do you represent?

List of jurisdictions	Hawaii

PAGE 3

Q3: Does your state currently require attest work as a part of the experience requirement for licensure?	No

PAGE 4

Q4: Is the authority for your requirement in law, regulation or policy?	*Respondent skipped this question*

PAGE 5

Q5: As a part of the experience requirement for licensure, does your state require a specific amount of time (hours/months/years) performing attest work?	*Respondent skipped this question*

PAGE 6

Q6: What is the required amount of time (hours/months/years)?	*Respondent skipped this question*

PAGE 7

Q7: Is your state considering eliminating the attest experience requirement?	*Respondent skipped this question*

PAGE 8

Q8: **Has your state ever required attest work as a part of the experience requirement for licensure?**	No

PAGE 9

Q9: What was the amount of time (hours/months/years) performing attest services that was required for the experience requirement for licensure?	*Respondent skipped this question*

PAGE 10

Q10: When was the attest experience requirement eliminated?	*Respondent skipped this question*

PAGE 11

Q11: Has your state ever considered reinstating the attest experience requirement?	*Respondent skipped this question*

PAGE 12

Q12: Why did your state decide to not reinstate the attest experience requirement?	*Respondent skipped this question*

PAGE 13

Q13: Has your board experienced any issues or problems stemming from the removal of the attest experience requirement?	*Respondent skipped this question*

PAGE 14

Q14: Can you please explain those issues or problems?	*Respondent skipped this question*

PAGE 15

Q15: Why was your state's attest experience requirement removed?	*Respondent skipped this question*

PAGE 16

Q16: Please provide any additional information you may wish regarding your state's experience with an attest experience requirement.	*Respondent skipped this question*

#2

COMPLETE

Collector: Web Link 1 (Web Link)
Started: Tuesday, August 11, 2015 5:53:08 PM
Last Modified: Tuesday, August 11, 2015 5:59:23 PM
Time Spent: 00:06:15
IP Address:

PAGE 1

Q1: What is the name and title of the individual completing the survey?

Name	Dave Sanford
Title	Executive Director
Contact Information (Email or Telephone)	execdir@guamboa.org

PAGE 2

Q2: Which board of accountancy jurisdiction do you represent?

List of jurisdictions	GUAM

PAGE 3

Q3: Does your state currently require attest work as a part of the experience requirement for licensure?	Yes

PAGE 4

Q4: Is the authority for your requirement in law, regulation or policy?	Law

PAGE 5

Q5: As a part of the experience requirement for licensure, does your state require a specific amount of time (hours/months/years) performing attest work?	Yes

PAGE 6

Q6: What is the required amount of time (hours/months/years)?

For an "Attest" license Guam requires a minimum of 1,000 hours of attest work under the direct supervision of an actively licensed US CPA who is authorized to perform attest work and sign the accountant's (audit) report. Guam also has a Non-Attest license that does not require attest experience.

PAGE 7

Q7: Is your state considering eliminating the attest experience requirement?	No

PAGE 8

Q8: Has your state ever required attest work as a part of the experience requirement for licensure?	*Respondent skipped this question*

PAGE 9

Q9: What was the amount of time (hours/months/years) performing attest services that was required for the experience requirement for licensure?	*Respondent skipped this question*

PAGE 10

Q10: When was the attest experience requirement eliminated?	*Respondent skipped this question*

PAGE 11

Q11: Has your state ever considered reinstating the attest experience requirement?	*Respondent skipped this question*

PAGE 12

Q12: Why did your state decide to not reinstate the attest experience requirement?	*Respondent skipped this question*

PAGE 13

Q13: Has your board experienced any issues or problems stemming from the removal of the attest experience requirement?

Respondent skipped this question

PAGE 14

Q14: Can you please explain those issues or problems?

Respondent skipped this question

PAGE 15

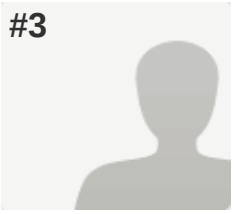
Q15: Why was your state's attest experience requirement removed?

Respondent skipped this question

PAGE 16

Q16: **Please provide any additional information you may wish regarding your state's experience with an attest experience requirement.**

Guam believes attest experience is a must for anyone licensed to perform such.



COMPLETE

Collector: Web Link 1 (Web Link)
Started: Wednesday, August 12, 2015 5:19:43 AM
Last Modified: Wednesday, August 12, 2015 5:21:18 AM
Time Spent: 00:01:34
IP Address:

PAGE 1

Q1: What is the name and title of the individual completing the survey?

Name	Brenda Turley
Title	Executive Director
Contact Information (Email or Telephone)	Brenda.S.Turley@wv.gov

PAGE 2

Q2: Which board of accountancy jurisdiction do you represent?

List of jurisdictions	West Virginia

PAGE 3

Q3: Does your state currently require attest work as a part of the experience requirement for licensure?	No

PAGE 4

Q4: Is the authority for your requirement in law, regulation or policy?	*Respondent skipped this question*

PAGE 5

Q5: As a part of the experience requirement for licensure, does your state require a specific amount of time (hours/months/years) performing attest work?	*Respondent skipped this question*

PAGE 6

Q6: What is the required amount of time (hours/months/years)?	*Respondent skipped this question*

PAGE 7

Q7: Is your state considering eliminating the attest experience requirement?	*Respondent skipped this question*

PAGE 8

Q8: Has your state ever required attest work as a part of the experience requirement for licensure?	No

PAGE 9

Q9: What was the amount of time (hours/months/years) performing attest services that was required for the experience requirement for licensure?	*Respondent skipped this question*

PAGE 10

Q10: When was the attest experience requirement eliminated?	*Respondent skipped this question*

PAGE 11

Q11: Has your state ever considered reinstating the attest experience requirement?	*Respondent skipped this question*

PAGE 12

Q12: Why did your state decide to not reinstate the attest experience requirement?	*Respondent skipped this question*

PAGE 13

Q13: Has your board experienced any issues or problems stemming from the removal of the attest experience requirement?	*Respondent skipped this question*

PAGE 14

Q14: Can you please explain those issues or problems?

Respondent skipped this question

PAGE 15

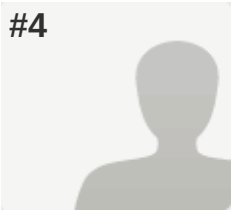
Q15: Why was your state's attest experience requirement removed?

Respondent skipped this question

PAGE 16

Q16: Please provide any additional information you may wish regarding your state's experience with an attest experience requirement.

We have none.



COMPLETE

Collector: Web Link 1 (Web Link)
Started: Wednesday, August 12, 2015 5:33:32 AM
Last Modified: Wednesday, August 12, 2015 5:36:53 AM
Time Spent: 00:03:21
IP Address:

PAGE 1

Q1: What is the name and title of the individual completing the survey?

Name	Robert N. Brooks
Title	Executive Director
Contact Information (Email or Telephone)	rbrooks@nccpaboard.gov

PAGE 2

Q2: Which board of accountancy jurisdiction do you represent?

List of jurisdictions	North Carolina

PAGE 3

Q3: Does your state currently require attest work as a part of the experience requirement for licensure?	No

PAGE 4

Q4: Is the authority for your requirement in law, regulation or policy?	*Respondent skipped this question*

PAGE 5

Q5: As a part of the experience requirement for licensure, does your state require a specific amount of time (hours/months/years) performing attest work?	*Respondent skipped this question*

PAGE 6

Q6: What is the required amount of time (hours/months/years)?	*Respondent skipped this question*

PAGE 7

Q7: Is your state considering eliminating the attest experience requirement?	*Respondent skipped this question*

PAGE 8

Q8: **Has your state ever required attest work as a part of the experience requirement for licensure?**	No

PAGE 9

Q9: What was the amount of time (hours/months/years) performing attest services that was required for the experience requirement for licensure?	*Respondent skipped this question*

PAGE 10

Q10: When was the attest experience requirement eliminated?	*Respondent skipped this question*

PAGE 11

Q11: Has your state ever considered reinstating the attest experience requirement?	*Respondent skipped this question*

PAGE 12

Q12: Why did your state decide to not reinstate the attest experience requirement?	*Respondent skipped this question*

PAGE 13

Q13: Has your board experienced any issues or problems stemming from the removal of the attest experience requirement?	*Respondent skipped this question*

PAGE 14

Q14: Can you please explain those issues or problems?	*Respondent skipped this question*

PAGE 15

Q15: Why was your state's attest experience requirement removed?	*Respondent skipped this question*

PAGE 16

Q16: Please provide any additional information you may wish regarding your state's experience with an attest experience requirement.

Before 1972 experience could only be obtained by working in a CPA firm. That was changed in 1972.

#5

COMPLETE

Collector: Web Link 1 (Web Link)
Started: Wednesday, August 12, 2015 5:55:22 AM
Last Modified: Wednesday, August 12, 2015 5:55:58 AM
Time Spent: 00:00:35
IP Address:

PAGE 1

Q1: What is the name and title of the individual completing the survey?

Name	Jim Abbott
Title	Exec. Director
Contact Information (Email or Telephone)	jabbott@ndcpas.org

PAGE 2

Q2: Which board of accountancy jurisdiction do you represent?

List of jurisdictions	ND

PAGE 3

Q3: Does your state currently require attest work as a part of the experience requirement for licensure?	No

PAGE 4

Q4: Is the authority for your requirement in law, regulation or policy?	*Respondent skipped this question*

PAGE 5

Q5: As a part of the experience requirement for licensure, does your state require a specific amount of time (hours/months/years) performing attest work?	*Respondent skipped this question*

PAGE 6

Q6: What is the required amount of time (hours/months/years)?	*Respondent skipped this question*

PAGE 7

Q7: Is your state considering eliminating the attest experience requirement?	*Respondent skipped this question*

PAGE 8

Q8: Has your state ever required attest work as a part of the experience requirement for licensure?	No

PAGE 9

Q9: What was the amount of time (hours/months/years) performing attest services that was required for the experience requirement for licensure?	*Respondent skipped this question*

PAGE 10

Q10: When was the attest experience requirement eliminated?	*Respondent skipped this question*

PAGE 11

Q11: Has your state ever considered reinstating the attest experience requirement?	*Respondent skipped this question*

PAGE 12

Q12: Why did your state decide to not reinstate the attest experience requirement?	*Respondent skipped this question*

PAGE 13

Q13: Has your board experienced any issues or problems stemming from the removal of the attest experience requirement?	*Respondent skipped this question*

PAGE 14

Q14: Can you please explain those issues or problems?	*Respondent skipped this question*

PAGE 15

Q15: Why was your state's attest experience requirement removed?	*Respondent skipped this question*

PAGE 16

Q16: Please provide any additional information you may wish regarding your state's experience with an attest experience requirement.	*Respondent skipped this question*

#6

COMPLETE

Collector: Web Link 1 (Web Link)
Started: Wednesday, August 12, 2015 5:52:26 AM
Last Modified: Wednesday, August 12, 2015 5:56:54 AM
Time Spent: 00:04:28
IP Address:

PAGE 1

Q1: What is the name and title of the individual completing the survey?

Name	Aprille Morrison
Title	Licensing Board Specialist
Contact Information (Email or Telephone)	Aprille.Morrison@sec.state.vt.us

PAGE 2

Q2: Which board of accountancy jurisdiction do you represent?

List of jurisdictions	Vermont

PAGE 3

Q3: Does your state currently require attest work as a part of the experience requirement for licensure?	No

PAGE 4

Q4: Is the authority for your requirement in law, regulation or policy?	*Respondent skipped this question*

PAGE 5

Q5: As a part of the experience requirement for licensure, does your state require a specific amount of time (hours/months/years) performing attest work?	*Respondent skipped this question*

PAGE 6

Q6: What is the required amount of time (hours/months/years)?	*Respondent skipped this question*

PAGE 7

Q7: Is your state considering eliminating the attest experience requirement?	*Respondent skipped this question*

PAGE 8

Q8: Has your state ever required attest work as a part of the experience requirement for licensure?	No

PAGE 9

Q9: What was the amount of time (hours/months/years) performing attest services that was required for the experience requirement for licensure?	*Respondent skipped this question*

PAGE 10

Q10: When was the attest experience requirement eliminated?	*Respondent skipped this question*

PAGE 11

Q11: Has your state ever considered reinstating the attest experience requirement?	*Respondent skipped this question*

PAGE 12

Q12: Why did your state decide to not reinstate the attest experience requirement?	*Respondent skipped this question*

PAGE 13

Q13: Has your board experienced any issues or problems stemming from the removal of the attest experience requirement?	*Respondent skipped this question*

PAGE 14

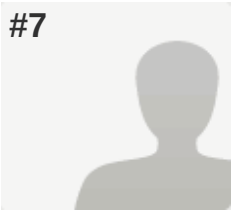
Q14: Can you please explain those issues or problems?	*Respondent skipped this question*

PAGE 15

Q15: Why was your state's attest experience requirement removed?	*Respondent skipped this question*

PAGE 16

Q16: Please provide any additional information you may wish regarding your state's experience with an attest experience requirement.	*Respondent skipped this question*



COMPLETE

Collector: Web Link 1 (Web Link)
Started: Wednesday, August 12, 2015 6:13:37 AM
Last Modified: Wednesday, August 12, 2015 6:15:43 AM
Time Spent: 00:02:05
IP Address:

PAGE 1

Q1: What is the name and title of the individual completing the survey?

Name	Paul Ziga
Title	Executive Director
Contact Information (Email or Telephone)	paul.ziga@sao.ga.gov

PAGE 2

Q2: Which board of accountancy jurisdiction do you represent?

List of jurisdictions	Georgia

PAGE 3

Q3: Does your state currently require attest work as a part of the experience requirement for licensure?	No

PAGE 4

Q4: Is the authority for your requirement in law, regulation or policy?	*Respondent skipped this question*

PAGE 5

Q5: As a part of the experience requirement for licensure, does your state require a specific amount of time (hours/months/years) performing attest work?	*Respondent skipped this question*

PAGE 6

Q6: What is the required amount of time (hours/months/years)?	*Respondent skipped this question*

PAGE 7

Q7: Is your state considering eliminating the attest experience requirement?	*Respondent skipped this question*

PAGE 8

Q8: **Has your state ever required attest work as a part of the experience requirement for licensure?**	No

PAGE 9

Q9: What was the amount of time (hours/months/years) performing attest services that was required for the experience requirement for licensure?	*Respondent skipped this question*

PAGE 10

Q10: When was the attest experience requirement eliminated?	*Respondent skipped this question*

PAGE 11

Q11: Has your state ever considered reinstating the attest experience requirement?	*Respondent skipped this question*

PAGE 12

Q12: Why did your state decide to not reinstate the attest experience requirement?	*Respondent skipped this question*

PAGE 13

Q13: Has your board experienced any issues or problems stemming from the removal of the attest experience requirement?	*Respondent skipped this question*

PAGE 14

Q14: Can you please explain those issues or problems?	*Respondent skipped this question*

PAGE 15

Q15: Why was your state's attest experience requirement removed?	*Respondent skipped this question*

PAGE 16

Q16: Please provide any additional information you may wish regarding your state's experience with an attest experience requirement.	*Respondent skipped this question*

#8

COMPLETE

Collector: Web Link 1 (Web Link)
Started: Wednesday, August 12, 2015 6:15:57 AM
Last Modified: Wednesday, August 12, 2015 6:17:41 AM
Time Spent: 00:01:44
IP Address:

PAGE 1

Q1: What is the name and title of the individual completing the survey?

Name	Kim Ware
Title	Supervisor II
Contact Information (Email or Telephone)	kimberly.ware@nh.gov

PAGE 2

Q2: Which board of accountancy jurisdiction do you represent?

List of jurisdictions	New Hampshire

PAGE 3

Q3: Does your state currently require attest work as a part of the experience requirement for licensure?	Yes

PAGE 4

Q4: Is the authority for your requirement in law, regulation or policy?	Law

PAGE 5

Q5: As a part of the experience requirement for licensure, does your state require a specific amount of time (hours/months/years) performing attest work?	Yes

PAGE 6

Q6: What is the required amount of time (hours/months/years)?

A minimum of one year experience.
Full time experience – each year must be at least 1,500 hours in accounting and/or audit skills.
Non full-time experience – each year must be 2,080 hours with 1,500 hours in accounting and/or audit skills. Only experience gained within six years immediately preceding the date application is received is acceptable for two year requirement and five years for one year requirement.

PAGE 7

Q7: Is your state considering eliminating the attest experience requirement?	No

PAGE 8

Q8: Has your state ever required attest work as a part of the experience requirement for licensure?	*Respondent skipped this question*

PAGE 9

Q9: What was the amount of time (hours/months/years) performing attest services that was required for the experience requirement for licensure?	*Respondent skipped this question*

PAGE 10

Q10: When was the attest experience requirement eliminated?	*Respondent skipped this question*

PAGE 11

Q11: Has your state ever considered reinstating the attest experience requirement?	*Respondent skipped this question*

PAGE 12

Q12: Why did your state decide to not reinstate the attest experience requirement?	*Respondent skipped this question*

PAGE 13

Q13: Has your board experienced any issues or problems stemming from the removal of the attest experience requirement?

Respondent skipped this question

PAGE 14

Q14: Can you please explain those issues or problems?

Respondent skipped this question

PAGE 15

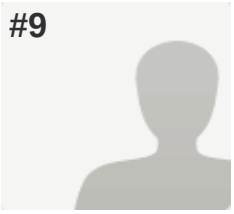
Q15: Why was your state's attest experience requirement removed?

Respondent skipped this question

PAGE 16

Q16: Please provide any additional information you may wish regarding your state's experience with an attest experience requirement.

Experience must be verified by one of the following:
CPA from U.S.
CPA or CA from Australia
CA from Canada, Ireland and/or New Zealand
Contadores Publicos Certificado (CPC) from Mexico
Hong Kong Institute of Certified Public Accountants



COMPLETE

Collector: Web Link 1 (Web Link)
Started: Wednesday, August 12, 2015 6:30:48 AM
Last Modified: Wednesday, August 12, 2015 6:32:02 AM
Time Spent: 00:01:13
IP Address:

PAGE 1

Q1: What is the name and title of the individual completing the survey?

Name	Jimmy Corley
Title	Arkansas State Board of Public Accountancy
Contact Information (Email or Telephone)	james.corley@arkansas.gov

PAGE 2

Q2: Which board of accountancy jurisdiction do you represent?

List of jurisdictions	Arkansas

PAGE 3

Q3: Does your state currently require attest work as a part of the experience requirement for licensure?	No

PAGE 4

Q4: Is the authority for your requirement in law, regulation or policy?	*Respondent skipped this question*

PAGE 5

Q5: As a part of the experience requirement for licensure, does your state require a specific amount of time (hours/months/years) performing attest work?	*Respondent skipped this question*

PAGE 6

Q6: What is the required amount of time (hours/months/years)?	*Respondent skipped this question*

PAGE 7

Q7: Is your state considering eliminating the attest experience requirement?	*Respondent skipped this question*

PAGE 8

Q8: Has your state ever required attest work as a part of the experience requirement for licensure?	No

PAGE 9

Q9: What was the amount of time (hours/months/years) performing attest services that was required for the experience requirement for licensure?	*Respondent skipped this question*

PAGE 10

Q10: When was the attest experience requirement eliminated?	*Respondent skipped this question*

PAGE 11

Q11: Has your state ever considered reinstating the attest experience requirement?	*Respondent skipped this question*

PAGE 12

Q12: Why did your state decide to not reinstate the attest experience requirement?	*Respondent skipped this question*

PAGE 13

Q13: Has your board experienced any issues or problems stemming from the removal of the attest experience requirement?	*Respondent skipped this question*

PAGE 14

Q14: Can you please explain those issues or problems?

Respondent skipped this question

PAGE 15

Q15: Why was your state's attest experience requirement removed?

Respondent skipped this question

PAGE 16

Q16: Please provide any additional information you may wish regarding your state's experience with an attest experience requirement.

for question 4 - I am not sure if we have ever required attest experience or not, I don't think so but can't verify 100%

#10

COMPLETE

Collector: Web Link 1 (Web Link)
Started: Wednesday, August 12, 2015 7:12:31 AM
Last Modified: Wednesday, August 12, 2015 7:23:22 AM
Time Spent: 00:10:51
IP Address:

PAGE 1

Q1: What is the name and title of the individual completing the survey?

Name	Dan Sweetwood
Title	Executive Director
Contact Information (Email or Telephone)	Dan.Sweetwood@nebraska.gov

PAGE 2

Q2: Which board of accountancy jurisdiction do you represent?

List of jurisdictions	Nebraska

PAGE 3

Q3: Does your state currently require attest work as a part of the experience requirement for licensure?	No

PAGE 4

Q4: Is the authority for your requirement in law, regulation or policy?	*Respondent skipped this question*

PAGE 5

Q5: As a part of the experience requirement for licensure, does your state require a specific amount of time (hours/months/years) performing attest work?	*Respondent skipped this question*

PAGE 6

Q6: What is the required amount of time (hours/months/years)?	*Respondent skipped this question*

PAGE 7

Q7: Is your state considering eliminating the attest experience requirement?	*Respondent skipped this question*

PAGE 8

Q8: Has your state ever required attest work as a part of the experience requirement for licensure?	Yes

PAGE 9

Q9: What was the amount of time (hours/months/years) performing attest services that was required for the experience requirement for licensure?

3 years previously

PAGE 10

Q10: When was the attest experience requirement eliminated?	>5 years ago

PAGE 11

Q11: Has your state ever considered reinstating the attest experience requirement?	No

PAGE 12

Q12: Why did your state decide to not reinstate the attest experience requirement?	*Respondent skipped this question*

PAGE 13

Q13: Has your board experienced any issues or problems stemming from the removal of the attest experience requirement?	No

PAGE 14

Q14: Can you please explain those issues or problems? *Respondent skipped this question*

PAGE 15

Q15: Why was your state's attest experience requirement removed?

Not sure since it occurred many years ago. However, the Board is concerned with Nebraska's experience requirement as it was amended two years ago to allow private experience to count. If a national trend moves towards an attest requirement the Nebraska Board would probably review their current experience requirements.

PAGE 16

Q16: Please provide any additional information you may wish regarding your state's experience with an attest experience requirement.

As indicated the Nebraska Board would be interested in any movement to return to an attest requirement.

#11

COMPLETE

Collector: Web Link 1 (Web Link)
Started: Wednesday, August 12, 2015 7:37:36 AM
Last Modified: Wednesday, August 12, 2015 7:40:15 AM
Time Spent: 00:02:39
IP Address:

PAGE 1

Q1: What is the name and title of the individual completing the survey?

Name	Bev Carey
Title	Investigator
Contact Information (Email or Telephone)	bev.carey@state.mn.us

PAGE 2

Q2: Which board of accountancy jurisdiction do you represent?

List of jurisdictions	Minnesota

PAGE 3

Q3: Does your state currently require attest work as a part of the experience requirement for licensure?	No

PAGE 4

Q4: Is the authority for your requirement in law, regulation or policy?	*Respondent skipped this question*

PAGE 5

Q5: As a part of the experience requirement for licensure, does your state require a specific amount of time (hours/months/years) performing attest work?	*Respondent skipped this question*

PAGE 6

Q6: What is the required amount of time (hours/months/years)?	*Respondent skipped this question*

PAGE 7

Q7: Is your state considering eliminating the attest experience requirement?	*Respondent skipped this question*

PAGE 8

Q8: **Has your state ever required attest work as a part of the experience requirement for licensure?**	No

PAGE 9

Q9: What was the amount of time (hours/months/years) performing attest services that was required for the experience requirement for licensure?	*Respondent skipped this question*

PAGE 10

Q10: When was the attest experience requirement eliminated?	*Respondent skipped this question*

PAGE 11

Q11: Has your state ever considered reinstating the attest experience requirement?	*Respondent skipped this question*

PAGE 12

Q12: Why did your state decide to not reinstate the attest experience requirement?	*Respondent skipped this question*

PAGE 13

Q13: Has your board experienced any issues or problems stemming from the removal of the attest experience requirement?	*Respondent skipped this question*

PAGE 14

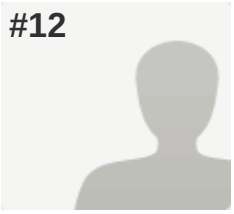
Q14: Can you please explain those issues or problems?	*Respondent skipped this question*

PAGE 15

Q15: Why was your state's attest experience requirement removed?	*Respondent skipped this question*

PAGE 16

Q16: Please provide any additional information you may wish regarding your state's experience with an attest experience requirement.	*Respondent skipped this question*



COMPLETE

Collector: Web Link 1 (Web Link)
Started: Wednesday, August 12, 2015 7:49:05 AM
Last Modified: Wednesday, August 12, 2015 7:54:41 AM
Time Spent: 00:05:36
IP Address:

PAGE 1

Q1: What is the name and title of the individual completing the survey?

Name	William Treacy
Title	Executive Director
Contact Information (Email or Telephone)	wtreacy@tsbpa.state.tx.us

PAGE 2

Q2: Which board of accountancy jurisdiction do you represent?

List of jurisdictions	Texas

PAGE 3

Q3: Does your state currently require attest work as a part of the experience requirement for licensure?	Yes

PAGE 4

Q4: Is the authority for your requirement in law, regulation or policy?	Law

PAGE 5

Q5: As a part of the experience requirement for licensure, does your state require a specific amount of time (hours/months/years) performing attest work?	No

PAGE 6

Q6: What is the required amount of time (hours/months/years)?	*Respondent skipped this question*

PAGE 7

Q7: **Is your state considering eliminating the attest experience requirement?**	No

PAGE 8

Q8: Has your state ever required attest work as a part of the experience requirement for licensure?	*Respondent skipped this question*

PAGE 9

Q9: What was the amount of time (hours/months/years) performing attest services that was required for the experience requirement for licensure?	*Respondent skipped this question*

PAGE 10

Q10: When was the attest experience requirement eliminated?	*Respondent skipped this question*

PAGE 11

Q11: Has your state ever considered reinstating the attest experience requirement?	*Respondent skipped this question*

PAGE 12

Q12: Why did your state decide to not reinstate the attest experience requirement?	*Respondent skipped this question*

PAGE 13

Q13: Has your board experienced any issues or problems stemming from the removal of the attest experience requirement?	*Respondent skipped this question*

PAGE 14

Q14: Can you please explain those issues or problems?

Respondent skipped this question

PAGE 15

Q15: Why was your state's attest experience requirement removed?

Respondent skipped this question

PAGE 16

Q16: Please provide any additional information you may wish regarding your state's experience with an attest experience requirement.

http://texreg.sos.state.tx.us/public/readtac$ext.TacPage?sl=R&app=9&p_dir=&p_rloc=&p_tloc=&p_ploc=&pg=1&p_tac=&ti=22&pt=22&ch=511&rl=122

#13

COMPLETE

Collector: Web Link 1 (Web Link)
Started: Wednesday, August 12, 2015 7:59:53 AM
Last Modified: Wednesday, August 12, 2015 8:04:14 AM
Time Spent: 00:04:20
IP Address:

PAGE 1

Q1: What is the name and title of the individual completing the survey?

Name	Pam Ivey
Title	Executive Director
Contact Information (Email or Telephone)	pamela.ivey@wyo.gov

PAGE 2

Q2: Which board of accountancy jurisdiction do you represent?

List of jurisdictions	Wyoming

PAGE 3

Q3: Does your state currently require attest work as a part of the experience requirement for licensure?	No

PAGE 4

Q4: Is the authority for your requirement in law, regulation or policy?	*Respondent skipped this question*

PAGE 5

Q5: As a part of the experience requirement for licensure, does your state require a specific amount of time (hours/months/years) performing attest work?	*Respondent skipped this question*

PAGE 6

Q6: What is the required amount of time (hours/months/years)?	*Respondent skipped this question*

PAGE 7

Q7: Is your state considering eliminating the attest experience requirement?	*Respondent skipped this question*

PAGE 8

Q8: **Has your state ever required attest work as a part of the experience requirement for licensure?**	No

PAGE 9

Q9: What was the amount of time (hours/months/years) performing attest services that was required for the experience requirement for licensure?	*Respondent skipped this question*

PAGE 10

Q10: When was the attest experience requirement eliminated?	*Respondent skipped this question*

PAGE 11

Q11: Has your state ever considered reinstating the attest experience requirement?	*Respondent skipped this question*

PAGE 12

Q12: Why did your state decide to not reinstate the attest experience requirement?	*Respondent skipped this question*

PAGE 13

Q13: Has your board experienced any issues or problems stemming from the removal of the attest experience requirement?	*Respondent skipped this question*

PAGE 14

Q14: Can you please explain those issues or problems?

Respondent skipped this question

PAGE 15

Q15: Why was your state's attest experience requirement removed?

Respondent skipped this question

PAGE 16

Q16: Please provide any additional information you may wish regarding your state's experience with an attest experience requirement.

I responded "No" to Question #4; however, I really am not certain what was required prior to the CPA Act of 2005 which is when the definition of accounting practice was expanded to include public firms, industry, government and academia. That was also the time the 150 semester credit education requirement was introduced for "phase in" by no later than 12/31/2011.

#14

COMPLETE

Collector: Web Link 1 (Web Link)
Started: Wednesday, August 12, 2015 11:01:45 AM
Last Modified: Wednesday, August 12, 2015 11:06:24 AM
Time Spent: 00:04:38
IP Address:

PAGE 1

Q1: What is the name and title of the individual completing the survey?

Name	Monica L. Petersen
Title	Executive Director
Contact Information (Email or Telephone)	mpetersen@azaccountancy.gov

PAGE 2

Q2: Which board of accountancy jurisdiction do you represent?

List of jurisdictions	Arizona

PAGE 3

Q3: Does your state currently require attest work as a part of the experience requirement for licensure?	No

PAGE 4

Q4: Is the authority for your requirement in law, regulation or policy?	*Respondent skipped this question*

PAGE 5

Q5: As a part of the experience requirement for licensure, does your state require a specific amount of time (hours/months/years) performing attest work?	*Respondent skipped this question*

PAGE 6

Q6: What is the required amount of time (hours/months/years)?	*Respondent skipped this question*

PAGE 7

Q7: Is your state considering eliminating the attest experience requirement?	*Respondent skipped this question*

PAGE 8

Q8: **Has your state ever required attest work as a part of the experience requirement for licensure?**	No

PAGE 9

Q9: What was the amount of time (hours/months/years) performing attest services that was required for the experience requirement for licensure?	*Respondent skipped this question*

PAGE 10

Q10: When was the attest experience requirement eliminated?	*Respondent skipped this question*

PAGE 11

Q11: Has your state ever considered reinstating the attest experience requirement?	*Respondent skipped this question*

PAGE 12

Q12: Why did your state decide to not reinstate the attest experience requirement?	*Respondent skipped this question*

PAGE 13

Q13: Has your board experienced any issues or problems stemming from the removal of the attest experience requirement?	*Respondent skipped this question*

PAGE 14

Q14: Can you please explain those issues or problems?

Respondent skipped this question

PAGE 15

Q15: Why was your state's attest experience requirement removed?

Respondent skipped this question

PAGE 16

Q16: Please provide any additional information you may wish regarding your state's experience with an attest experience requirement.

A.R.S. 32-721(B)(1) regarding experience - Have had at least two thousand hours of paid or unpaid experience, either before or after passing all sections of the uniform certified public accountant examination, that has exposed the applicant to and provided the applicant with experience in the practice of accounting. The applicant's experience must be sufficient to demonstrate the applicant's ability for critical inquiry and analysis of financial accounting information, including balance sheets, income statements, cash flow statements and tax returns and the applicant's ability to communicate, either orally or in writing, on the results of an inquiry or analysis of that information to an employer, client or third party.

#15

COMPLETE

Collector: Web Link 1 (Web Link)
Started: Wednesday, August 12, 2015 10:46:45 AM
Last Modified: Wednesday, August 12, 2015 11:20:18 AM
Time Spent: 00:33:33
IP Address:

PAGE 1

Q1: What is the name and title of the individual completing the survey?

Name	Martin Pittioni
Title	Executive Director
Contact Information (Email or Telephone)	martin.w.pittioni@oregon.gov

PAGE 2

Q2: Which board of accountancy jurisdiction do you represent?

List of jurisdictions	Oregon

PAGE 3

Q3: Does your state currently require attest work as a part of the experience requirement for licensure?	No

PAGE 4

Q4: Is the authority for your requirement in law, regulation or policy?	*Respondent skipped this question*

PAGE 5

Q5: As a part of the experience requirement for licensure, does your state require a specific amount of time (hours/months/years) performing attest work?	*Respondent skipped this question*

PAGE 6

Q6: What is the required amount of time (hours/months/years)?	*Respondent skipped this question*

PAGE 7

Q7: Is your state considering eliminating the attest experience requirement?	*Respondent skipped this question*

PAGE 8

Q8: Has your state ever required attest work as a part of the experience requirement for licensure?	Yes

PAGE 9

Q9: What was the amount of time (hours/months/years) performing attest services that was required for the experience requirement for licensure?

500 hours

PAGE 10

Q10: When was the attest experience requirement eliminated?	>5 years ago

PAGE 11

Q11: Has your state ever considered reinstating the attest experience requirement?	Yes

PAGE 12

Q12: Why did your state decide to not reinstate the attest experience requirement?

At this point the Board is not ready to open up this issue. There has been significant work done on many other reforms in statute and rule, and heavy attention has been given to a solid industry path to licensure that protects the public and ensuring all applicants meet the seven required competencies for licensure. My sense is some Board members are open to re-instating an attest requirement but the full Board is not there at this time.

PAGE 13

Q13: Has your board experienced any issues or problems stemming from the removal of the attest experience requirement?	No

PAGE 14

Q14: Can you please explain those issues or problems?

Respondent skipped this question

PAGE 15

Q15: Why was your state's attest experience requirement removed?

This was way before my time and a decision taken a long time ago - so I do not feel very comfortable with a detailed answer. I suspect it was connected to the difficulty for applicants finding positions where they could gain the attest experience, and the interest in opening up a path for industry experience to licensure.

PAGE 16

Q16: Please provide any additional information you may wish regarding your state's experience with an attest experience requirement.

Respondent skipped this question

#16

COMPLETE

Collector: Web Link 1 (Web Link)
Started: Wednesday, August 12, 2015 1:06:58 PM
Last Modified: Wednesday, August 12, 2015 1:18:39 PM
Time Spent: 00:11:40
IP Address:

PAGE 1

Q1: What is the name and title of the individual completing the survey?

Name	Sara Fox
Title	Board Administrator
Contact Information (Email or Telephone)	sfox@pa.gov

PAGE 2

Q2: Which board of accountancy jurisdiction do you represent?

List of jurisdictions	Pennsylvania

PAGE 3

Q3: Does your state currently require attest work as a part of the experience requirement for licensure?	No

PAGE 4

Q4: Is the authority for your requirement in law, regulation or policy?	*Respondent skipped this question*

PAGE 5

Q5: As a part of the experience requirement for licensure, does your state require a specific amount of time (hours/months/years) performing attest work?	*Respondent skipped this question*

PAGE 6

Q6: What is the required amount of time (hours/months/years)?	*Respondent skipped this question*

PAGE 7

Q7: Is your state considering eliminating the attest experience requirement?	*Respondent skipped this question*

PAGE 8

Q8: Has your state ever required attest work as a part of the experience requirement for licensure?	Yes

PAGE 9

Q9: What was the amount of time (hours/months/years) performing attest services that was required for the experience requirement for licensure?

800 hours of attest experience in no less than two calendar years for a candidate with a Bachelor's degree and 120 semester credit hours; and 400 hours of attest experience in no less than one calendar year for a candidate with a Master's degree and 150 semester credits.

PAGE 10

Q10: When was the attest experience requirement eliminated?	2-5 years ago

PAGE 11

Q11: Has your state ever considered reinstating the attest experience requirement?	No

PAGE 12

Q12: Why did your state decide to not reinstate the attest experience requirement?	*Respondent skipped this question*

PAGE 13

Q13: Has your board experienced any issues or problems stemming from the removal of the attest experience requirement?	No

PAGE 14

Q14: Can you please explain those issues or problems? *Respondent skipped this question*

PAGE 15

Q15: Why was your state's attest experience requirement removed?

To conform more with the current trend set by AICPA standards.

PAGE 16

Q16: Please provide any additional information you may wish regarding your state's experience with an attest experience requirement.

The Pennsylvania State Board of Accountancy is looking at changes to the accountant's continuing professional education (CPE) requirements, in that those CPAs/PAs who verify candidates performing attest work will be required to obtain a set number of hours of CPE in the attest category.

#17

COMPLETE

Collector: Web Link 1 (Web Link)
Started: Wednesday, August 12, 2015 1:29:04 PM
Last Modified: Wednesday, August 12, 2015 1:33:41 PM
Time Spent: 00:04:37
IP Address:

PAGE 1

Q1: What is the name and title of the individual completing the survey?

Name	Viki Windfeldt
Title	Executive Director
Contact Information (Email or Telephone)	viki@nvaccountancy.com

PAGE 2

Q2: Which board of accountancy jurisdiction do you represent?

List of jurisdictions	Nevada State Board of Accountancy

PAGE 3

Q3: Does your state currently require attest work as a part of the experience requirement for licensure?	No

PAGE 4

Q4: Is the authority for your requirement in law, regulation or policy?	*Respondent skipped this question*

PAGE 5

Q5: As a part of the experience requirement for licensure, does your state require a specific amount of time (hours/months/years) performing attest work?	*Respondent skipped this question*

PAGE 6

Q6: What is the required amount of time (hours/months/years)?	*Respondent skipped this question*

PAGE 7

Q7: Is your state considering eliminating the attest experience requirement?	*Respondent skipped this question*

PAGE 8

Q8: Has your state ever required attest work as a part of the experience requirement for licensure?	Yes

PAGE 9

Q9: What was the amount of time (hours/months/years) performing attest services that was required for the experience requirement for licensure?

1000 Hours of Attest was required in the area of Audit, Review & Full Disclosure Compilation

PAGE 10

Q10: When was the attest experience requirement eliminated?	1-2 years ago

PAGE 11

Q11: Has your state ever considered reinstating the attest experience requirement?	No

PAGE 12

Q12: Why did your state decide to not reinstate the attest experience requirement?	*Respondent skipped this question*

PAGE 13

Q13: Has your board experienced any issues or problems stemming from the removal of the attest experience requirement?	No

PAGE 14

Q14: Can you please explain those issues or problems? *Respondent skipped this question*

PAGE 15

Q15: Why was your state's attest experience requirement removed?

The Board was challenged during a legislative session and felt it had to change the experience requirement or it would have been done for them. The Board was not in favor of making this change but felt it had to considering 45 states go by the UAA of one year general

PAGE 16

Q16: Please provide any additional information you may wish regarding your state's experience with an attest experience requirement.

The change to remove the attest requirement is still relatively new therefore we have not seen any issues through the removal. The Board anticipates seeing individuals performing audits they have no experience doing in the future

#18

COMPLETE

Collector: Web Link 1 (Web Link)
Started: Thursday, August 13, 2015 5:45:10 AM
Last Modified: Thursday, August 13, 2015 5:46:15 AM
Time Spent: 00:01:05
IP Address:

PAGE 1

Q1: What is the name and title of the individual completing the survey?

Name	David Gaudette
Title	Board Liaison
Contact Information (Email or Telephone)	david.gaudette@illinois.gov

PAGE 2

Q2: Which board of accountancy jurisdiction do you represent?

List of jurisdictions	Illinois

PAGE 3

Q3: Does your state currently require attest work as a part of the experience requirement for licensure?	No

PAGE 4

Q4: Is the authority for your requirement in law, regulation or policy?	*Respondent skipped this question*

PAGE 5

Q5: As a part of the experience requirement for licensure, does your state require a specific amount of time (hours/months/years) performing attest work?	*Respondent skipped this question*

PAGE 6

Q6: What is the required amount of time (hours/months/years)?	*Respondent skipped this question*

PAGE 7

Q7: Is your state considering eliminating the attest experience requirement?	*Respondent skipped this question*

PAGE 8

Q8: Has your state ever required attest work as a part of the experience requirement for licensure?	No

PAGE 9

Q9: What was the amount of time (hours/months/years) performing attest services that was required for the experience requirement for licensure?	*Respondent skipped this question*

PAGE 10

Q10: When was the attest experience requirement eliminated?	*Respondent skipped this question*

PAGE 11

Q11: Has your state ever considered reinstating the attest experience requirement?	*Respondent skipped this question*

PAGE 12

Q12: Why did your state decide to not reinstate the attest experience requirement?	*Respondent skipped this question*

PAGE 13

Q13: Has your board experienced any issues or problems stemming from the removal of the attest experience requirement?	*Respondent skipped this question*

PAGE 14

Q14: Can you please explain those issues or problems?	*Respondent skipped this question*

PAGE 15

Q15: Why was your state's attest experience requirement removed?	*Respondent skipped this question*

PAGE 16

Q16: Please provide any additional information you may wish regarding your state's experience with an attest experience requirement.	*Respondent skipped this question*

#19

COMPLETE

Collector: Web Link 1 (Web Link)
Started: Thursday, August 13, 2015 9:00:11 AM
Last Modified: Thursday, August 13, 2015 9:00:57 AM
Time Spent: 00:00:45
IP Address:

PAGE 1

Q1: What is the name and title of the individual completing the survey?

Name	Darla M Saux
Title	Executive Director
Contact Information (Email or Telephone)	sitemaster@cpaboard.state.la.us

PAGE 2

Q2: Which board of accountancy jurisdiction do you represent?

List of jurisdictions	Louisiana

PAGE 3

Q3: Does your state currently require attest work as a part of the experience requirement for licensure?	No

PAGE 4

Q4: Is the authority for your requirement in law, regulation or policy?	*Respondent skipped this question*

PAGE 5

Q5: As a part of the experience requirement for licensure, does your state require a specific amount of time (hours/months/years) performing attest work?	*Respondent skipped this question*

PAGE 6

Q6: What is the required amount of time (hours/months/years)?	*Respondent skipped this question*

PAGE 7

Q7: Is your state considering eliminating the attest experience requirement?	*Respondent skipped this question*

PAGE 8

Q8: **Has your state ever required attest work as a part of the experience requirement for licensure?**	No

PAGE 9

Q9: What was the amount of time (hours/months/years) performing attest services that was required for the experience requirement for licensure?	*Respondent skipped this question*

PAGE 10

Q10: When was the attest experience requirement eliminated?	*Respondent skipped this question*

PAGE 11

Q11: Has your state ever considered reinstating the attest experience requirement?	*Respondent skipped this question*

PAGE 12

Q12: Why did your state decide to not reinstate the attest experience requirement?	*Respondent skipped this question*

PAGE 13

Q13: Has your board experienced any issues or problems stemming from the removal of the attest experience requirement?	*Respondent skipped this question*

PAGE 14

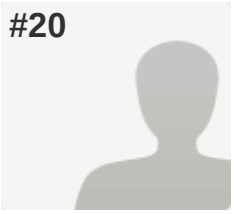
Q14: Can you please explain those issues or problems?	*Respondent skipped this question*

PAGE 15

Q15: Why was your state's attest experience requirement removed?	*Respondent skipped this question*

PAGE 16

Q16: Please provide any additional information you may wish regarding your state's experience with an attest experience requirement.	*Respondent skipped this question*



COMPLETE

Collector: Web Link 1 (Web Link)
Started: Friday, August 14, 2015 12:09:16 PM
Last Modified: Friday, August 14, 2015 12:26:31 PM
Time Spent: 00:17:15
IP Address:

PAGE 1

Q1: What is the name and title of the individual completing the survey?

Name	Mary Stevenson
Title	Licensing Coordinator
Contact Information (Email or Telephone)	502 595-3037

PAGE 2

Q2: Which board of accountancy jurisdiction do you represent?

List of jurisdictions	Kentucky

PAGE 3

Q3: Does your state currently require attest work as a part of the experience requirement for licensure?	No

PAGE 4

Q4: Is the authority for your requirement in law, regulation or policy?	*Respondent skipped this question*

PAGE 5

Q5: As a part of the experience requirement for licensure, does your state require a specific amount of time (hours/months/years) performing attest work?	*Respondent skipped this question*

PAGE 6

Q6: What is the required amount of time (hours/months/years)?	*Respondent skipped this question*

PAGE 7

Q7: Is your state considering eliminating the attest experience requirement?	*Respondent skipped this question*

PAGE 8

Q8: Has your state ever required attest work as a part of the experience requirement for licensure?	Yes

PAGE 9

Q9: What was the amount of time (hours/months/years) performing attest services that was required for the experience requirement for licensure?

500 hours

PAGE 10

Q10: When was the attest experience requirement eliminated?	>5 years ago

PAGE 11

Q11: Has your state ever considered reinstating the attest experience requirement?	No

PAGE 12

Q12: Why did your state decide to not reinstate the attest experience requirement?	*Respondent skipped this question*

PAGE 13

Q13: Has your board experienced any issues or problems stemming from the removal of the attest experience requirement?	No

PAGE 14

Q14: Can you please explain those issues or problems? *Respondent skipped this question*

PAGE 15

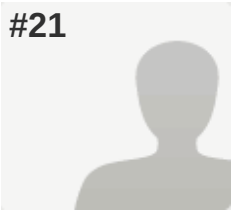
Q15: Why was your state's attest experience requirement removed?

The Board followed the UAA recommendation.

PAGE 16

Q16: Please provide any additional information you may wish regarding your state's experience with an attest experience requirement.

N/A



#21

INCOMPLETE

Collector: Web Link 1 (Web Link)
Started: Friday, August 14, 2015 12:45:13 PM
Last Modified: Friday, August 14, 2015 12:46:23 PM
Time Spent: 00:01:10
IP Address:

PAGE 1

Q1: What is the name and title of the individual completing the survey?

Name	Wade A. Jewell
Title	Executive Director
Contact Information (Email or Telephone)	wade.jewell@boa.virginia.gov

PAGE 2

Q2: Which board of accountancy jurisdiction do you represent?

List of jurisdictions	Virginia

PAGE 3

Q3: Does your state currently require attest work as a part of the experience requirement for licensure?	No

PAGE 4

Q4: Is the authority for your requirement in law, regulation or policy?	*Respondent skipped this question*

PAGE 5

Q5: As a part of the experience requirement for licensure, does your state require a specific amount of time (hours/months/years) performing attest work?	*Respondent skipped this question*

PAGE 6

Q6: What is the required amount of time (hours/months/years)?	*Respondent skipped this question*

PAGE 7

Q7: Is your state considering eliminating the attest experience requirement?	*Respondent skipped this question*

PAGE 8

Q8: Has your state ever required attest work as a part of the experience requirement for licensure?	Yes

PAGE 9

Q9: What was the amount of time (hours/months/years) performing attest services that was required for the experience requirement for licensure?	*Respondent skipped this question*

PAGE 10

Q10: When was the attest experience requirement eliminated?	*Respondent skipped this question*

PAGE 11

Q11: Has your state ever considered reinstating the attest experience requirement?	*Respondent skipped this question*

PAGE 12

Q12: Why did your state decide to not reinstate the attest experience requirement?	*Respondent skipped this question*

PAGE 13

Q13: Has your board experienced any issues or problems stemming from the removal of the attest experience requirement?	*Respondent skipped this question*

PAGE 14

Q14: Can you please explain those issues or problems?	*Respondent skipped this question*

PAGE 15

Q15: Why was your state's attest experience requirement removed?	*Respondent skipped this question*

PAGE 16

Q16: Please provide any additional information you may wish regarding your state's experience with an attest experience requirement.	*Respondent skipped this question*

#22

COMPLETE

Collector: Web Link 1 (Web Link)
Started: Monday, August 17, 2015 5:57:39 AM
Last Modified: Monday, August 17, 2015 6:03:20 AM
Time Spent: 00:05:41
IP Address:

PAGE 1

Q1: What is the name and title of the individual completing the survey?

Name	Ofelia Duran
Title	Program Director
Contact Information (Email or Telephone)	ofelia.duran@state.co.us

PAGE 2

Q2: Which board of accountancy jurisdiction do you represent?

List of jurisdictions	Colorado

PAGE 3

Q3: Does your state currently require attest work as a part of the experience requirement for licensure?	No

PAGE 4

Q4: Is the authority for your requirement in law, regulation or policy?	*Respondent skipped this question*

PAGE 5

Q5: As a part of the experience requirement for licensure, does your state require a specific amount of time (hours/months/years) performing attest work?	*Respondent skipped this question*

PAGE 6

Q6: What is the required amount of time (hours/months/years)?	*Respondent skipped this question*

PAGE 7

Q7: Is your state considering eliminating the attest experience requirement?	*Respondent skipped this question*

PAGE 8

Q8: Has your state ever required attest work as a part of the experience requirement for licensure?	No

PAGE 9

Q9: What was the amount of time (hours/months/years) performing attest services that was required for the experience requirement for licensure?	*Respondent skipped this question*

PAGE 10

Q10: When was the attest experience requirement eliminated?	*Respondent skipped this question*

PAGE 11

Q11: Has your state ever considered reinstating the attest experience requirement?	*Respondent skipped this question*

PAGE 12

Q12: Why did your state decide to not reinstate the attest experience requirement?	*Respondent skipped this question*

PAGE 13

Q13: Has your board experienced any issues or problems stemming from the removal of the attest experience requirement?	*Respondent skipped this question*

PAGE 14

Q14: Can you please explain those issues or problems?	*Respondent skipped this question*

PAGE 15

Q15: Why was your state's attest experience requirement removed?	*Respondent skipped this question*

PAGE 16

Q16: Please provide any additional information you may wish regarding your state's experience with an attest experience requirement.

The Boards rules require an applicant to have had work experience that involves the application of the following standards when they have performed accounting work: GAAP, GAAS, SSAE, SSARS or SSTS.

#23

COMPLETE

Collector: Web Link 1 (Web Link)
Started: Monday, August 17, 2015 8:21:43 AM
Last Modified: Monday, August 17, 2015 8:22:36 AM
Time Spent: 00:00:53
IP Address:

PAGE 1

Q1: What is the name and title of the individual completing the survey?

Name	Kent A. Absec
Title	Executive Director
Contact Information (Email or Telephone)	kent.absec@isba.idaho.gov

PAGE 2

Q2: Which board of accountancy jurisdiction do you represent?

List of jurisdictions	Idaho

PAGE 3

Q3: Does your state currently require attest work as a part of the experience requirement for licensure?	No

PAGE 4

Q4: Is the authority for your requirement in law, regulation or policy?	*Respondent skipped this question*

PAGE 5

Q5: As a part of the experience requirement for licensure, does your state require a specific amount of time (hours/months/years) performing attest work?	*Respondent skipped this question*

PAGE 6

Q6: What is the required amount of time (hours/months/years)?	*Respondent skipped this question*

PAGE 7

Q7: Is your state considering eliminating the attest experience requirement?	*Respondent skipped this question*

PAGE 8

Q8: Has your state ever required attest work as a part of the experience requirement for licensure?	No

PAGE 9

Q9: What was the amount of time (hours/months/years) performing attest services that was required for the experience requirement for licensure?	*Respondent skipped this question*

PAGE 10

Q10: When was the attest experience requirement eliminated?	*Respondent skipped this question*

PAGE 11

Q11: Has your state ever considered reinstating the attest experience requirement?	*Respondent skipped this question*

PAGE 12

Q12: Why did your state decide to not reinstate the attest experience requirement?	*Respondent skipped this question*

PAGE 13

Q13: Has your board experienced any issues or problems stemming from the removal of the attest experience requirement?	*Respondent skipped this question*

PAGE 14

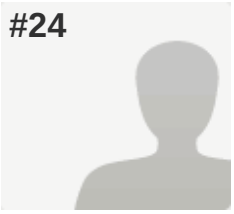
Q14: Can you please explain those issues or problems?	*Respondent skipped this question*

PAGE 15

Q15: Why was your state's attest experience requirement removed?	*Respondent skipped this question*

PAGE 16

Q16: Please provide any additional information you may wish regarding your state's experience with an attest experience requirement.	*Respondent skipped this question*



COMPLETE

Collector: Web Link 1 (Web Link)
Started: Monday, August 17, 2015 8:09:02 AM
Last Modified: Monday, August 17, 2015 8:35:27 AM
Time Spent: 00:26:24
IP Address:

PAGE 1

Q1: What is the name and title of the individual completing the survey?

Name	Richard C. Sweeney,CPA
Title	EXecutive Director of the Washington State Board of Accountancy
Contact Information (Email or Telephone)	ricks@cpaboard.wa.gov; (360) 586-0163

PAGE 2

Q2: Which board of accountancy jurisdiction do you represent?

List of jurisdictions	Washingtin State Board

PAGE 3

Q3: Does your state currently require attest work as a part of the experience requirement for licensure?	No

PAGE 4

Q4: Is the authority for your requirement in law, regulation or policy?	*Respondent skipped this question*

PAGE 5

Q5: As a part of the experience requirement for licensure, does your state require a specific amount of time (hours/months/years) performing attest work?	*Respondent skipped this question*

PAGE 6

Q6: What is the required amount of time (hours/months/years)?

Respondent skipped this question

PAGE 7

Q7: Is your state considering eliminating the attest experience requirement?

Respondent skipped this question

PAGE 8

Q8: Has your state ever required attest work as a part of the experience requirement for licensure?

Yes

PAGE 9

Q9: What was the amount of time (hours/months/years) performing attest services that was required for the experience requirement for licensure?

500 Hours. Although twice in my career before I became Executive Director I recommended Between 2,000 and 5,000 hours should be considered. At that time I was nearly ex-communicated from the WSCPA :-)!

PAGE 10

Q10: When was the attest experience requirement eliminated?

>5 years ago

PAGE 11

Q11: Has your state ever considered reinstating the attest experience requirement?

Yes

PAGE 12

Q12: Why did your state decide to not reinstate the attest experience requirement?

The discussion has just begun.

PAGE 13

Q13: Has your board experienced any issues or problems stemming from the removal of the attest experience requirement?

Yes

PAGE 14

Q14: Can you please explain those issues or problems?

The attest experience was eliminated by the Board and the WSCPA when the majority of the credentialed population ceased to perform attest services and shifted to consulting, tax, and advisory services. As a result, when the Board adopted the 150 hour requirement, the Board decided that specifying content of the additional 150 hours would be inconsistent with dropping the attest experience requirement. Accordingly issues of failure to follow professional standards , including the related reports thereon when performing Compilation and Review financial statement services by small firms and registering for Peer Review or a prior Board Desk Review program has increased significantly. Accordingly, Agency limited resources historically were diverted or delayed from the more complex and/or egregious. public Harm investigations and timely Disciplinary hearings.

PAGE 15

Q15: Why was your state's attest experience requirement removed?

Sorry, factually unknown by me or any current Board members..

PAGE 16

Q16: Please provide any additional information you may wish regarding your state's experience with an attest experience requirement.

Since attest services are the profession's only exclusive franchise, it has always been and continues to be an illogical omission from the licensing requirement.

#25

COMPLETE

Collector: Web Link 1 (Web Link)
Started: Monday, August 17, 2015 10:17:22 AM
Last Modified: Monday, August 17, 2015 10:23:48 AM
Time Spent: 00:06:25
IP Address:

PAGE 1

Q1: What is the name and title of the individual completing the survey?

Name	Doris E Cubitt
Title	Administrator
Contact Information (Email or Telephone)	803-896-4559

PAGE 2

Q2: Which board of accountancy jurisdiction do you represent?

List of jurisdictions	South Carolina

PAGE 3

Q3: Does your state currently require attest work as a part of the experience requirement for licensure?	No

PAGE 4

Q4: Is the authority for your requirement in law, regulation or policy?	*Respondent skipped this question*

PAGE 5

Q5: As a part of the experience requirement for licensure, does your state require a specific amount of time (hours/months/years) performing attest work?	*Respondent skipped this question*

PAGE 6

Q6: What is the required amount of time (hours/months/years)?	*Respondent skipped this question*

PAGE 7

Q7: Is your state considering eliminating the attest experience requirement?	*Respondent skipped this question*

PAGE 8

Q8: Has your state ever required attest work as a part of the experience requirement for licensure?	Yes

PAGE 9

Q9: What was the amount of time (hours/months/years) performing attest services that was required for the experience requirement for licensure?

It was 400 hours of auditing experience. The requirement was dropped July 1999.

PAGE 10

Q10: When was the attest experience requirement eliminated?	>5 years ago

PAGE 11

Q11: Has your state ever considered reinstating the attest experience requirement?	No

PAGE 12

Q12: Why did your state decide to not reinstate the attest experience requirement?	*Respondent skipped this question*

PAGE 13

Q13: Has your board experienced any issues or problems stemming from the removal of the attest experience requirement?	No

PAGE 14

Q14: Can you please explain those issues or problems?

Respondent skipped this question

PAGE 15

Q15: Why was your state's attest experience requirement removed?

I have been here since 2001. I do not have the background on the issue. I think it was because many CPAs do not do audit work. I know some states only require audit experience if they are going to do audit work and that makes sense.

PAGE 16

Q16: Please provide any additional information you may wish regarding your state's experience with an attest experience requirement.

Respondent skipped this question

#26

COMPLETE

Collector: Web Link 1 (Web Link)
Started: Wednesday, August 19, 2015 10:42:47 AM
Last Modified: Wednesday, August 19, 2015 10:44:29 AM
Time Spent: 00:01:41
IP Address:

PAGE 1

Q1: What is the name and title of the individual completing the survey?

Name	Nicole Kasin
Title	Executive Director
Contact Information (Email or Telephone)	nicole.kasin@state.sd.us

PAGE 2

Q2: Which board of accountancy jurisdiction do you represent?

List of jurisdictions	SD

PAGE 3

Q3: Does your state currently require attest work as a part of the experience requirement for licensure?	No

PAGE 4

Q4: Is the authority for your requirement in law, regulation or policy?	*Respondent skipped this question*

PAGE 5

Q5: As a part of the experience requirement for licensure, does your state require a specific amount of time (hours/months/years) performing attest work?	*Respondent skipped this question*

PAGE 6

Q6: What is the required amount of time (hours/months/years)?	*Respondent skipped this question*

PAGE 7

Q7: Is your state considering eliminating the attest experience requirement?	*Respondent skipped this question*

PAGE 8

Q8: Has your state ever required attest work as a part of the experience requirement for licensure?	No

PAGE 9

Q9: What was the amount of time (hours/months/years) performing attest services that was required for the experience requirement for licensure?	*Respondent skipped this question*

PAGE 10

Q10: When was the attest experience requirement eliminated?	*Respondent skipped this question*

PAGE 11

Q11: Has your state ever considered reinstating the attest experience requirement?	*Respondent skipped this question*

PAGE 12

Q12: Why did your state decide to not reinstate the attest experience requirement?	*Respondent skipped this question*

PAGE 13

Q13: Has your board experienced any issues or problems stemming from the removal of the attest experience requirement?	*Respondent skipped this question*

PAGE 14

Q14: Can you please explain those issues or problems?

Respondent skipped this question

PAGE 15

Q15: Why was your state's attest experience requirement removed?

Respondent skipped this question

PAGE 16

Q16: Please provide any additional information you may wish regarding your state's experience with an attest experience requirement.

Attest experience is optional to report. To sign off on a report the individual must report 375 hours and it must be signed off on by their direct supervisor and a CPA.

#27

COMPLETE

Collector: Web Link 1 (Web Link)
Started: Sunday, August 23, 2015 2:04:56 PM
Last Modified: Sunday, August 23, 2015 2:06:30 PM
Time Spent: 00:01:34
IP Address:

PAGE 1

Q1: What is the name and title of the individual completing the survey?

Name	David Platt
Title	Board Member
Contact Information (Email or Telephone)	774 364 2493

PAGE 2

Q2: Which board of accountancy jurisdiction do you represent?

List of jurisdictions	Rhode Island

PAGE 3

Q3: Does your state currently require attest work as a part of the experience requirement for licensure?	Yes

PAGE 4

Q4: Is the authority for your requirement in law, regulation or policy?	Law

PAGE 5

Q5: As a part of the experience requirement for licensure, does your state require a specific amount of time (hours/months/years) performing attest work?	Yes

PAGE 6

Q6: What is the required amount of time (hours/months/years)?

18 months

PAGE 7

Q7: **Is your state considering eliminating the attest experience requirement?**	Yes

PAGE 8

Q8: Has your state ever required attest work as a part of the experience requirement for licensure?	*Respondent skipped this question*

PAGE 9

Q9: What was the amount of time (hours/months/years) performing attest services that was required for the experience requirement for licensure?	*Respondent skipped this question*

PAGE 10

Q10: When was the attest experience requirement eliminated?	*Respondent skipped this question*

PAGE 11

Q11: Has your state ever considered reinstating the attest experience requirement?	*Respondent skipped this question*

PAGE 12

Q12: Why did your state decide to not reinstate the attest experience requirement?	*Respondent skipped this question*

PAGE 13

Q13: Has your board experienced any issues or problems stemming from the removal of the attest experience requirement?	*Respondent skipped this question*

PAGE 14

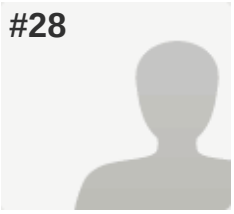
Q14: Can you please explain those issues or problems?	*Respondent skipped this question*

PAGE 15

Q15: Why was your state's attest experience requirement removed?	*Respondent skipped this question*

PAGE 16

Q16: Please provide any additional information you may wish regarding your state's experience with an attest experience requirement.	*Respondent skipped this question*



COMPLETE

Collector: Web Link 1 (Web Link)
Started: Tuesday, August 25, 2015 8:13:09 AM
Last Modified: Tuesday, August 25, 2015 8:13:58 AM
Time Spent: 00:00:48
IP Address:

PAGE 1

Q1: What is the name and title of the individual completing the survey?

Name	Mary T. Charity
Title	Director of Operations
Contact Information (Email or Telephone)	mary.charity@boa.virginia.gov

PAGE 2

Q2: Which board of accountancy jurisdiction do you represent?

List of jurisdictions	Virginia

PAGE 3

Q3: Does your state currently require attest work as a part of the experience requirement for licensure?	No

PAGE 4

Q4: Is the authority for your requirement in law, regulation or policy?	*Respondent skipped this question*

PAGE 5

Q5: As a part of the experience requirement for licensure, does your state require a specific amount of time (hours/months/years) performing attest work?	*Respondent skipped this question*

PAGE 6

Q6: What is the required amount of time (hours/months/years)?	*Respondent skipped this question*

PAGE 7

Q7: Is your state considering eliminating the attest experience requirement?	*Respondent skipped this question*

PAGE 8

Q8: **Has your state ever required attest work as a part of the experience requirement for licensure?**	No

PAGE 9

Q9: What was the amount of time (hours/months/years) performing attest services that was required for the experience requirement for licensure?	*Respondent skipped this question*

PAGE 10

Q10: When was the attest experience requirement eliminated?	*Respondent skipped this question*

PAGE 11

Q11: Has your state ever considered reinstating the attest experience requirement?	*Respondent skipped this question*

PAGE 12

Q12: Why did your state decide to not reinstate the attest experience requirement?	*Respondent skipped this question*

PAGE 13

Q13: Has your board experienced any issues or problems stemming from the removal of the attest experience requirement?	*Respondent skipped this question*

PAGE 14

Q14: Can you please explain those issues or problems?	*Respondent skipped this question*

PAGE 15

Q15: Why was your state's attest experience requirement removed?	*Respondent skipped this question*

PAGE 16

Q16: Please provide any additional information you may wish regarding your state's experience with an attest experience requirement.	*Respondent skipped this question*

#29

COMPLETE

Collector: Web Link 1 (Web Link)
Started: Thursday, September 03, 2015 10:58:22 AM
Last Modified: Thursday, September 03, 2015 10:59:47 AM
Time Spent: 00:01:24
IP Address:

PAGE 1

Q1: What is the name and title of the individual completing the survey?

Name	John E. Patterson
Title	Executive Director
Contact Information (Email or Telephone)	john.e.patterson@acc.ohio.gov

PAGE 2

Q2: Which board of accountancy jurisdiction do you represent?

List of jurisdictions	Ohio

PAGE 3

Q3: Does your state currently require attest work as a part of the experience requirement for licensure?	No

PAGE 4

Q4: Is the authority for your requirement in law, regulation or policy?	*Respondent skipped this question*

PAGE 5

Q5: As a part of the experience requirement for licensure, does your state require a specific amount of time (hours/months/years) performing attest work?	*Respondent skipped this question*

PAGE 6

Q6: What is the required amount of time (hours/months/years)?	*Respondent skipped this question*

PAGE 7

Q7: Is your state considering eliminating the attest experience requirement?	*Respondent skipped this question*

PAGE 8

Q8: Has your state ever required attest work as a part of the experience requirement for licensure?	No

PAGE 9

Q9: What was the amount of time (hours/months/years) performing attest services that was required for the experience requirement for licensure?	*Respondent skipped this question*

PAGE 10

Q10: When was the attest experience requirement eliminated?	*Respondent skipped this question*

PAGE 11

Q11: Has your state ever considered reinstating the attest experience requirement?	*Respondent skipped this question*

PAGE 12

Q12: Why did your state decide to not reinstate the attest experience requirement?	*Respondent skipped this question*

PAGE 13

Q13: Has your board experienced any issues or problems stemming from the removal of the attest experience requirement?	*Respondent skipped this question*

PAGE 14

Q14: Can you please explain those issues or problems?	*Respondent skipped this question*

PAGE 15

Q15: Why was your state's attest experience requirement removed?	*Respondent skipped this question*

PAGE 16

Q16: Please provide any additional information you may wish regarding your state's experience with an attest experience requirement.	*Respondent skipped this question*

#30

COMPLETE

Collector: Web Link 1 (Web Link)
Started: Thursday, September 03, 2015 10:52:52 AM
Last Modified: Thursday, September 03, 2015 11:01:37 AM
Time Spent: 00:08:44
IP Address:

PAGE 1

Q1: What is the name and title of the individual completing the survey?

Name	Tom DeGroodt
Title	Executive Director
Contact Information (Email or Telephone)	tom.degroodt@pr.mo.gov

PAGE 2

Q2: Which board of accountancy jurisdiction do you represent?

List of jurisdictions	Missouri

PAGE 3

Q3: Does your state currently require attest work as a part of the experience requirement for licensure?	No

PAGE 4

Q4: Is the authority for your requirement in law, regulation or policy?	*Respondent skipped this question*

PAGE 5

Q5: As a part of the experience requirement for licensure, does your state require a specific amount of time (hours/months/years) performing attest work?	*Respondent skipped this question*

PAGE 6

Q6: What is the required amount of time (hours/months/years)?	*Respondent skipped this question*

PAGE 7

Q7: Is your state considering eliminating the attest experience requirement?	*Respondent skipped this question*

PAGE 8

Q8: Has your state ever required attest work as a part of the experience requirement for licensure?	No

PAGE 9

Q9: What was the amount of time (hours/months/years) performing attest services that was required for the experience requirement for licensure?	*Respondent skipped this question*

PAGE 10

Q10: When was the attest experience requirement eliminated?	*Respondent skipped this question*

PAGE 11

Q11: Has your state ever considered reinstating the attest experience requirement?	*Respondent skipped this question*

PAGE 12

Q12: Why did your state decide to not reinstate the attest experience requirement?	*Respondent skipped this question*

PAGE 13

Q13: Has your board experienced any issues or problems stemming from the removal of the attest experience requirement?	*Respondent skipped this question*

PAGE 14

Q14: Can you please explain those issues or problems?

Respondent skipped this question

PAGE 15

Q15: Why was your state's attest experience requirement removed?

Respondent skipped this question

PAGE 16

Q16: Please provide any additional information you may wish regarding your state's experience with an attest experience requirement.

MO requires an additional year of experience in attest services for initial licensees if they are going to be responsible for supervising attest services.

#31

COMPLETE

Collector: Web Link 1 (Web Link)
Started: Thursday, September 03, 2015 11:27:15 AM
Last Modified: Thursday, September 03, 2015 11:28:13 AM
Time Spent: 00:00:57
IP Address:

PAGE 1

Q1: What is the name and title of the individual completing the survey?

Name	Randy Ross
Title	Executive Director
Contact Information (Email or Telephone)	rross@oab.ok.gov

PAGE 2

Q2: Which board of accountancy jurisdiction do you represent?

List of jurisdictions	Oklahoma

PAGE 3

Q3: Does your state currently require attest work as a part of the experience requirement for licensure?	No

PAGE 4

Q4: Is the authority for your requirement in law, regulation or policy?	*Respondent skipped this question*

PAGE 5

Q5: As a part of the experience requirement for licensure, does your state require a specific amount of time (hours/months/years) performing attest work?	*Respondent skipped this question*

PAGE 6

Q6: What is the required amount of time (hours/months/years)?	*Respondent skipped this question*

PAGE 7

Q7: Is your state considering eliminating the attest experience requirement?	*Respondent skipped this question*

PAGE 8

Q8: Has your state ever required attest work as a part of the experience requirement for licensure?	No

PAGE 9

Q9: What was the amount of time (hours/months/years) performing attest services that was required for the experience requirement for licensure?	*Respondent skipped this question*

PAGE 10

Q10: When was the attest experience requirement eliminated?	*Respondent skipped this question*

PAGE 11

Q11: Has your state ever considered reinstating the attest experience requirement?	*Respondent skipped this question*

PAGE 12

Q12: Why did your state decide to not reinstate the attest experience requirement?	*Respondent skipped this question*

PAGE 13

Q13: Has your board experienced any issues or problems stemming from the removal of the attest experience requirement?	*Respondent skipped this question*

PAGE 14

Q14: Can you please explain those issues or problems?	*Respondent skipped this question*

PAGE 15

Q15: Why was your state's attest experience requirement removed?	*Respondent skipped this question*

PAGE 16

Q16: Please provide any additional information you may wish regarding your state's experience with an attest experience requirement.	*Respondent skipped this question*

#32

COMPLETE

Collector: Web Link 1 (Web Link)
Started: Thursday, September 03, 2015 11:42:54 AM
Last Modified: Thursday, September 03, 2015 11:44:06 AM
Time Spent: 00:01:11
IP Address:

PAGE 1

Q1: What is the name and title of the individual completing the survey?

Name	Shawnna Ervin
Title	Assistant Board Director
Contact Information (Email or Telephone)	pla14@pla.in.gov

PAGE 2

Q2: Which board of accountancy jurisdiction do you represent?

List of jurisdictions	Indiana

PAGE 3

Q3: Does your state currently require attest work as a part of the experience requirement for licensure?	No

PAGE 4

Q4: Is the authority for your requirement in law, regulation or policy?	*Respondent skipped this question*

PAGE 5

Q5: As a part of the experience requirement for licensure, does your state require a specific amount of time (hours/months/years) performing attest work?	*Respondent skipped this question*

PAGE 6

Q6: What is the required amount of time (hours/months/years)?	*Respondent skipped this question*

PAGE 7

Q7: Is your state considering eliminating the attest experience requirement?	*Respondent skipped this question*

PAGE 8

Q8: **Has your state ever required attest work as a part of the experience requirement for licensure?**	No

PAGE 9

Q9: What was the amount of time (hours/months/years) performing attest services that was required for the experience requirement for licensure?	*Respondent skipped this question*

PAGE 10

Q10: When was the attest experience requirement eliminated?	*Respondent skipped this question*

PAGE 11

Q11: Has your state ever considered reinstating the attest experience requirement?	*Respondent skipped this question*

PAGE 12

Q12: Why did your state decide to not reinstate the attest experience requirement?	*Respondent skipped this question*

PAGE 13

Q13: Has your board experienced any issues or problems stemming from the removal of the attest experience requirement?	*Respondent skipped this question*

PAGE 14

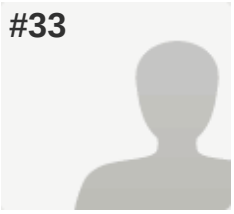
Q14: Can you please explain those issues or problems?	*Respondent skipped this question*

PAGE 15

Q15: Why was your state's attest experience requirement removed?	*Respondent skipped this question*

PAGE 16

Q16: Please provide any additional information you may wish regarding your state's experience with an attest experience requirement.	*Respondent skipped this question*



COMPLETE

Collector: Web Link 1 (Web Link)
Started: Tuesday, September 08, 2015 7:53:05 AM
Last Modified: Tuesday, September 08, 2015 7:59:17 AM
Time Spent: 00:06:12
IP Address:

PAGE 1

Q1: What is the name and title of the individual completing the survey?

Name	Carol J Preston
Title	Deputy Executive Director
Contact Information (Email or Telephone)	334-242-5700

PAGE 2

Q2: Which board of accountancy jurisdiction do you represent?

List of jurisdictions	Alabama

PAGE 3

Q3: Does your state currently require attest work as a part of the experience requirement for licensure?	No

PAGE 4

Q4: Is the authority for your requirement in law, regulation or policy?	*Respondent skipped this question*

PAGE 5

Q5: As a part of the experience requirement for licensure, does your state require a specific amount of time (hours/months/years) performing attest work?	*Respondent skipped this question*

PAGE 6

Q6: What is the required amount of time (hours/months/years)?	*Respondent skipped this question*

PAGE 7

Q7: Is your state considering eliminating the attest experience requirement?	*Respondent skipped this question*

PAGE 8

Q8: Has your state ever required attest work as a part of the experience requirement for licensure?	No

PAGE 9

Q9: What was the amount of time (hours/months/years) performing attest services that was required for the experience requirement for licensure?	*Respondent skipped this question*

PAGE 10

Q10: When was the attest experience requirement eliminated?	*Respondent skipped this question*

PAGE 11

Q11: Has your state ever considered reinstating the attest experience requirement?	*Respondent skipped this question*

PAGE 12

Q12: Why did your state decide to not reinstate the attest experience requirement?	*Respondent skipped this question*

PAGE 13

Q13: Has your board experienced any issues or problems stemming from the removal of the attest experience requirement?	*Respondent skipped this question*

PAGE 14

Q14: Can you please explain those issues or problems?	*Respondent skipped this question*

PAGE 15

Q15: Why was your state's attest experience requirement removed?	*Respondent skipped this question*

PAGE 16

Q16: Please provide any additional information you may wish regarding your state's experience with an attest experience requirement.	*Respondent skipped this question*

#34

COMPLETE

Collector: Web Link 1 (Web Link)
Started: Tuesday, September 08, 2015 10:59:42 AM
Last Modified: Tuesday, September 08, 2015 11:01:43 AM
Time Spent: 00:02:00
IP Address:

PAGE 1

Q1: What is the name and title of the individual completing the survey?

Name	Sonia Worrell Asare
Title	Legal Counsel
Contact Information (Email or Telephone)	sonia.asare@ct.gov

PAGE 2

Q2: Which board of accountancy jurisdiction do you represent?

List of jurisdictions	Connecticut

PAGE 3

Q3: Does your state currently require attest work as a part of the experience requirement for licensure?	Yes

PAGE 4

Q4: Is the authority for your requirement in law, regulation or policy?	Regulation

PAGE 5

Q5: As a part of the experience requirement for licensure, does your state require a specific amount of time (hours/months/years) performing attest work?	No

PAGE 6

Q6: What is the required amount of time (hours/months/years)?	*Respondent skipped this question*

PAGE 7

Q7: **Is your state considering eliminating the attest experience requirement?**	No

PAGE 8

Q8: Has your state ever required attest work as a part of the experience requirement for licensure?	*Respondent skipped this question*

PAGE 9

Q9: What was the amount of time (hours/months/years) performing attest services that was required for the experience requirement for licensure?	*Respondent skipped this question*

PAGE 10

Q10: When was the attest experience requirement eliminated?	*Respondent skipped this question*

PAGE 11

Q11: Has your state ever considered reinstating the attest experience requirement?	*Respondent skipped this question*

PAGE 12

Q12: Why did your state decide to not reinstate the attest experience requirement?	*Respondent skipped this question*

PAGE 13

Q13: Has your board experienced any issues or problems stemming from the removal of the attest experience requirement?	*Respondent skipped this question*

PAGE 14

Q14: Can you please explain those issues or problems? *Respondent skipped this question*

PAGE 15

Q15: Why was your state's attest experience requirement removed? *Respondent skipped this question*

PAGE 16

Q16: Please provide any additional information you may wish regarding your state's experience with an attest experience requirement.

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 shall 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 experience qualifying as Public Practice include, but are not limited to (check all boxes that apply):
☐Review, documentation and evaluation of internal control policies and procedures.
☐Testing of compliance with internal control policies and procedures.
☐Preparation of working papers or electronic documentation in connection with elements of work accomplished.
☐Planning, preparing, and revising or updating audit or work programs.
☐ Drafting or reviewing memoranda, conclusions, notes.
☐Preparing or analyzing financial statements or accountant's reports.
☐Performing 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
☐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;
☐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;
☐Preparation of books of original entry, preparation of payrolls, checks, payroll tax reports, sales and similar tax returns, posting to subsidiary ledgers; or
☐Design and installation of accounting, cost or other systems when not related to an extension of auditing assignments; other management advisory services.

#35

COMPLETE

Collector: Web Link 1 (Web Link)
Started: Friday, September 11, 2015 6:48:39 AM
Last Modified: Friday, September 11, 2015 7:04:53 AM
Time Spent: 00:16:14
IP Address:

PAGE 1

Q1: What is the name and title of the individual completing the survey?

Name	Jennifer Winters
Title	Executive Secretary
Contact Information (Email or Telephone)	jennifer.winters@nysed.gov

PAGE 2

Q2: Which board of accountancy jurisdiction do you represent?

List of jurisdictions	New York

PAGE 3

Q3: Does your state currently require attest work as a part of the experience requirement for licensure?	No

PAGE 4

Q4: Is the authority for your requirement in law, regulation or policy?	*Respondent skipped this question*

PAGE 5

Q5: As a part of the experience requirement for licensure, does your state require a specific amount of time (hours/months/years) performing attest work?	*Respondent skipped this question*

PAGE 6

Q6: What is the required amount of time (hours/months/years)?	*Respondent skipped this question*

PAGE 7

Q7: Is your state considering eliminating the attest experience requirement?	*Respondent skipped this question*

PAGE 8

Q8: Has your state ever required attest work as a part of the experience requirement for licensure?	Yes

PAGE 9

Q9: What was the amount of time (hours/months/years) performing attest services that was required for the experience requirement for licensure?

The following requirements were prior to Aug 2009: at least 75% of the time (18 out of 24 months of full time) was required for audit/reviews/compilation services with at least half (9/18 months) required in audit. The remaining 6/24 months could be in tax, bookkeeping, advisory services, etc.

PAGE 10

Q10: When was the attest experience requirement eliminated?	>5 years ago

PAGE 11

Q11: Has your state ever considered reinstating the attest experience requirement?	No

PAGE 12

Q12: Why did your state decide to not reinstate the attest experience requirement?	*Respondent skipped this question*

PAGE 13

Q13: Has your board experienced any issues or problems stemming from the removal of the attest experience requirement?	No

PAGE 14

Q14: Can you please explain those issues or problems? *Respondent skipped this question*

PAGE 15

Q15: Why was your state's attest experience requirement removed?

It was removed when the requirements for licensure changed by law. It was also around the time when the scope of practice was widened to include all other areas of practice. The changes went hand in hand with pre- and post- license requirements.

PAGE 16

Q16: Please provide any additional information you may wish regarding your state's experience with an attest experience requirement.

There was an ability to have applicants document full time experience for that 75% requirement over many years to obtain the experience when working in non-public accounting firms. The work must have consisted solely of full-scope financial auditing services.