



CPA Requirements and Instructions for Licensure

Per section 40-2-35(F)(1)(c), if you are applying for licensure more than three years from the date of passing the CPA exam, you must document 120 hours of acceptable continuing professional education to qualify for licensure.

If the date you passed the CPA exam is more than 3 years ago, please contact the board office for instructions on completing the required 120 hours of continuing education.

EXPERIENCE REQUIREMENTS (FORM 2202)

Experience must be obtained under the direct supervision of an active licensed CPA for either full-time or part-time employment.

Section 40-2-35(G) provides: An applicant may demonstrate experience as follows:

- (1) Experience may be gained in either full-time or part-time employment. Two thousand (2,000) hours of part-time accounting experience is equivalent to one year. Experience may not accrue more rapidly than forty (40) hours per week.
- (2) The five years of teaching experience provided for in Section 40-2-35(A)(4)(b) consists of five years of full-time teaching of accounting courses at a college or university accredited by the Southern Association of Colleges and Schools or another regional accrediting association having equivalent standards or an independent senior college in South Carolina certified by the State Department of Education for teacher training.
 - a. In order for teaching experience to qualify as full-time teaching, the applicant must have been employed on a full-time basis as defined by the educational institution where the experience was obtained; however, teaching less than twelve (12) semester hours per year, or the equivalent in quarter hours, must not be considered as full-time teaching experience.
 - b. Experience credit for teaching on a part-time basis qualifies on a pro rata basis based upon the number of semester hours required for full-time teaching at the educational institution where the teaching experience was obtained.
 - c. Teaching experience may not accrue more rapidly than elapsed chronological time.
 - d. An applicant must not be granted credit for full-time teaching completed in less than one academic year.
 - e. An applicant must not be granted more than one full-time teaching year credit for teaching completed within one calendar year.
 - f. Teaching experience must not be granted for teaching subjects outside the field of accounting. Subjects considered to be outside the field of accounting include, but are not limited to, business law, finance, computer applications, personnel management, economics, and statistics.
 - g. Of the five years of full-time teaching experience, credit for teaching accounting principles courses or fundamental accounting (below intermediate accounting) may not exceed two full-time teaching years and the remaining three full-time teaching years' experience must be obtained in teaching courses above accounting principles.
 - h. Accounting courses considered to be above accounting principles include, but are not limited to, intermediate accounting, advanced accounting, auditing, income tax, financial accounting, management accounting, and cost accounting.

- i. Experience other than public accounting experience counts only in proportion to duties, which, in the opinion of the board, contribute to competence in public accounting.
 - j. The board may require other information as it considers necessary to determine the acceptability of experience including, but not limited to, review of work papers and other work products, review of time records, and interviews with applicants and supervisors.
- (3) For purposes of this subsection, ‘experience’ shall have the same meaning as ‘appropriate experience’ in Section 40-2-35(A)(4); however, if the applicant obtained the experience seven or more years before submitting an application, the applicant shall have obtained an additional six months of experience within two years before submitting the application.

CRIMINAL BACKGROUND CHECK (CBC)

A criminal background check through the approved channel is required as defined in Section 40-2-35(B) of the SC Code of Laws for Accountancy. Instructions will be provided to you by Board staff after you have submitted your application. Do not use instructions obtained by any other means and/or begin the background check prior to receiving instructions from staff.



South Carolina Board of Accountancy

110 Centerview Dr. • Columbia • SC • 29210

P.O. Box 11329 • Columbia • SC 29211-1329

Phone: 803-896-4770 • Contact.Accountancy@llr.sc.gov • Fax: 803-896-4554

www.llronline.com/POL/Accountancy/



CERTIFICATE OF EXPERIENCE

ALL FIELDS MUST BE COMPLETED. Enter "N/A" where information is not applicable. Prior to completing this form please read Board form 2202 for details of Experience Requirements to be licensed as a Certified Public Accountant. Only one year of experience is required. You must have completed the required accounting courses and hours before your experience will qualify. You will need to complete a separate form for each employer if you have more than one. To report teaching experience, complete Form 2102T.

APPLICANT INFORMATION:

First Name: Last: Middle: Suffix:

Name at time of the exam if different than above:

Mailing Address: City: State: Zip:

Phone: Email Address:

Check the method of licensure you are using for your SC Certificate:

Original CPA Certificate (Application for Licensure after Exam)

Transfer of Credit (Application for Licensure after Exam)

Reciprocity (Reciprocity Application)

Exam Information: Date of Passed Exam: State exam was taken in:

EMPLOYER INFORMATION:

Firm Name: Telephone:

Mailing Address: City: State: Zip:

Address where the records and work papers supporting your work experience are located:

Street Address: City: State: Zip:

What was your job title /position:

Is employer a(n): Public Accounting Firm Government Entity Other: (Fill in type. Ex: manufacturing,

SUPERVISOR INFORMATION:

Name: Telephone:

Mailing Address: City: State: Zip:

Job Title /Position: Licensed to practice as: CPA PA

State of Licensure (If outside of SC - submit Form 2102A in addition to this form):

Certificate Number: Date Issued:

Were you (the applicant) and supervisor employed by the same company? YES NO

If no, attach a written explanation.

QUANTITY OF EXPERIENCE:

Enter actual dates; do not use terms like "current" or "present".

Full-Time

Enter inclusive dates: From _____ To: _____

Enter cumulative time frame (Ex: Years: 4 Months: 6 Days: 15) : Years: _____ Months: _____ Days: _____

Part-Time

Attach a detailed schedule for each week that shows total hours worked.

Enter inclusive dates: From _____ To: _____

Number of hours worked (may not exceed 2,000 hours for a year or 40 hours per week): _____

SPECIAL INSTRUCTIONS TO THE CERTIFIED PUBLIC ACCOUNTANT SIGNING THIS FORM

Describe in a separate attachment the accounting experience which, in your opinion, was of a type and quality to demonstrate competence by the applicant for holding out to the public as a Certified Public Accountant and to practice as such. Please provide adequate details to allow the experience to be evaluated. Sign the statement for authentication.

Certified Public Accountants signing this form as direct supervisors are reminded of the definition of "direct supervision". One CPA may sign for other CPA's who are employed by the same firm; however, the signer is held responsible for determining that supervision was, in fact, both direct and by a properly licensed CPA.

SUPERVISION: Has jurisdiction (i.e. oversight, authority) over the process of planning, coordinating, guiding, inspecting, controlling, and/or evaluating on a continuous basis the activities and accomplishments of the employees under his/her command, has the power of direction and decision in implementing activities to meet the objectives of his or her stewardship, has authority delegated by higher management to hire, transfer, suspend, recall, promote, assign, or discharge an employee under his/her charge or to recommend such action.

DIRECT: The person supervised is next below in the usual line of authority or is in a staff position reporting to the supervisor. "Direct supervision" is defined as a clear-cut personal connection to the employee being supervised, marked by a firsthand association without an intervening position of influence.

CERTIFICATION BY APPLICANT'S SUPERVISOR

I certify that the applicant named herein obtained the experience described in this report under my supervision and review. Such work experience was of a type and quality to demonstrate competence by the applicant for holding out to the public as a Certified Public Accountant and to practice as such.

Supervisor's Signature

Date

The Board reserves the option of reviewing the work papers, reports and time records for work submitted for credit as qualifying experience. The Board may require an interview with applicants. Inspections and interviews may be on a selective or a random basis.



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OUT-OF-STATE EMPLOYER’S LICENSURE VERIFICATION

APPLICANTS: Complete Section A of this form if your supervising CPA holds a license in a jurisdiction other than South Carolina. Please ensure that this section is completed in its entirety.

FORWARD TO THE JURISDICTION WHERE THE SUPERVISING CPA HOLDS A LICENSE. Request that the Board complete and return the form to you. You should check to see if the board charges a fee for this service. Please refer to www.nasba.org for the State Board address and telephone number.

SECTION A: APPLICANT INFORMATION

First Name: Last: Middle: Suffix:

Mailing Address: City: State: Zip:

Phone: Email Address:

Duration of Supervision:

(List specific dates, do not use “current” or “present”.)

From: To:

SUPERVISOR INFORMATION

First Name: Last: Middle: Suffix:

State of Licensure: Certificate/License Number:

SECTION B: STATE BOARDS COMPLETE THIS SECTION

STATE BOARDS: South Carolina Board of Accountancy, requests that you verify the information presented in Section A by answering all questions in Section B. This form serves the purpose of verifying that the person noted was licensed by your jurisdiction during the dates of employment listed. The Board will accept a State Board issued License Verification if it contains all of the below information. Upon completion of this form, return it to the applicant.

Did the supervising CPA named above hold an active license to practice public accounting during the entire duration of supervised experience? (See dates above) Yes No

I solemnly affirm, to the best of my knowledge, that the above information is true and correct.

STATE (BOARD SEAL)

Official Signature of Board Representative

Title

Date