

**1105.2600 EXPERIENCE REQUIRED FOR INITIAL CERTIFICATE.**

The experience required to be demonstrated for issuance of an initial certificate pursuant to Minnesota Statutes, section 326A.03, subdivision 6, must comply with items A to D.

A. Experience consists of providing any type of services or advice using accounting, attest, compilation, management advisory, financial advisory, tax, or consulting skills.

B. The applicant's experience must be verified to the board by a licensee who, at the date of verification, holds a "valid certificate" as defined in part 1105.6550, item A, or an unexpired certificate that has a certificate status of "inactive." Experience gained in another state must be verified by a certified public accountant with an unexpired certificate, license, or registration in that state. Acceptable experience includes employment in industry, government, academia, or public practice. The board shall consider such factors as the complexity and diversity of the work appropriate for an applicant receiving an initial certificate.

C. Experience as an auditor in the Office of the Legislative Auditor or State Auditor, as verified by a licensee, is acceptable experience.

D. One year of experience consists of full- or part-time employment that extends over a period of no less than one year and no more than three years and includes no fewer than 2,000 hours of performance of services described in item A.

**Statutory Authority:** *MS s 326.18; 326A.02*

**History:** *27 SR 1425; 28 SR 1636; 30 SR 422; 38 SR 1367; 42 SR 736*

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