

Amendment to the Pennsylvania CPA Law Eliminates “Attest Experience” from Experience Requirement for CPA Certification

On June 19, 2013, Governor Corbett signed Act 15 of 2013, an amendment to the Pennsylvania CPA Law. The amendment, in part, removes the specific requirement to obtain attest experience as part of the overall experience requirement to obtain CPA certification in Pennsylvania. Candidates for certification are still required to obtain either one year (1,600 hours) or two years (3,200 hours) of general experience, depending upon whether the candidate is required to comply with the 150 hour education requirement as stated in the CPA Law. The amendment only removes the need to obtain either 400 or 800 hours of attest experience and does not change the need to obtain either 1,600 or 3,200 hours of overall experience for certification.

The amendment was effective on August 18, 2013.

Candidates who previously submitted an application for certification with the Board and have met all statutory requirements for certification were deemed approved for certification at that time. Candidates who have been previously denied certification due to failure to meet the attest activity requirement must resubmit a new application along with the appropriate fee after the effective date of the amended Law. The new application for certification and verification of experience forms are available on the Board website.

Please see the amendments to the CPA Law at:

<http://www.legis.state.pa.us/CFDOCS/Legis/PN/Public/btCheck.cfm?txtType=PDF&sessYr=2013&sessInd=0&billBody=H&billTyp=B&billNbr=0040&pn=0538> (Text that has been added to the Law is underlined and text that has been removed from the Law is bracketed.)