



## GUAM EXPERIENCE REQUIREMENTS

- At least two years of acceptable experience. (Guam Exam Candidates from May 2000 or Prior)
  - Acceptable experience includes experience in business services or advice using accounting, attest services, compilation, management advisory, financial advisory, tax or consulting skills. Experience can be gained in government, industry, academia or public practice.
- Experience can consist of full-time or part-time experience that extends over a period of no less than two years and no more than five years.
- Experience must include no fewer than 4000 qualifying hours.
- Experience shall be completed under the supervision or in the employ of a person licensed or otherwise having comparable authority under the laws of any state or country to engage in the practice of public accountancy.

### OR

- At least one year of acceptable experience. (150 Semester Hour Pathway)
  - Acceptable experience includes experience in business services or advice using accounting, attest services, compilation, management advisory, financial advisory, tax or consulting skills. Experience can be gained in government, industry, academia or public practice.
- Experience can consist of full-time or part-time experience that extends over a period of no less than one year and no more than three years.
- Experience must include no fewer than 2000 qualifying hours.
- Experience shall have been obtained within the five (5) years prior to the date of application.
- Experience shall be completed under the supervision or in the employ of a person licensed or otherwise having comparable authority under the laws of any state or country to engage in the practice of public accountancy.

**NOTE:** Applicants wanting to be approved to offer/provide attest services must complete specific experience in attest services. Such experience shall be comprised of at least one thousand (1000) hours of direct experience in providing attest services under the direct supervision of an individual licensed or otherwise having comparable authority under the laws of any state or country to engage in the practice of public accountancy and provide attest services.