



MICHIGAN EXPERIENCE REQUIREMENTS

DISCLAIMER: You should not proceed without a university course that covers governmental fund accounting.

- Applicants must complete one (1) year (2,000 hours) of qualifying experience in government, industry, academia, or public practice within a period of not less than one (1) calendar year or more than five (5) calendar years.
- Experience credit shall be granted for qualifying experience earned during a college or university internship, including the internships for which educational credit is provided.
- Instruction shall be regarded as qualifying experience, if the applicant has completed not less than four (4) academic semesters of an academic appointment in accounting at an institution recognized by LARA. An instructor who has an academic appointment in accounting shall teach, as the principal instructor, not less than six (6) credit hours per semester of accounting subjects above the elementary level.
- The experience must be verified by a CPA of Michigan or any U.S. jurisdiction.
- Experience must be gained in accordance with the applicable standards at the time of engagement in one (1) or more of the following areas:
 - o Audits and Reviews of financial statements.
 - o Compilations of financial statements with complete disclosure.
 - o Attestation engagements.
 - o Other auditing that leads to an expression of a written opinion, including: reviews regarding internal control, operational audits, compliance audits, and expressions of an opinion on financial forecasts and projections.
 - o Performance of an independent internal audit function.
 - o Compliance audits of government contracts performed on behalf of a government agency that result in the issuance of an opinion or report.
 - o Audits performed on behalf of a government audit agency that result in the issuance of an opinion or report.
 - o Preparation of income and nonprofit tax returns for any taxing jurisdiction.
 - o Properly documented tax research.
 - o Representation of a client before a government agency on a tax matter.
 - o Financial forecasts, analyses, and projections.
 - o Management advisory services including, but not limited to, business valuation, forensic accounting, and fraud examination services that meet applicable standards.
 - o Management and supervision of accounting functions and preparing financial statements for profit or nonprofit entities.
 - o Professional accounting-related work in a public accounting firm.
 - o Other work generally associated with the profession of public accounting.