



**YOU KNOW EMPLOYEE  
BENEFIT PLANS AUDITING ...**

**PROVE  
IT.**

**EMPLOYEE BENEFIT  
PLANS AUDIT  
CERTIFICATE  
PROGRAMS**

A New Measure to  
Demonstrate Knowledge  
Within Your Field of Expertise

The challenge begins at [EBPCert.AICPAStore.com](http://EBPCert.AICPAStore.com)

## Specialized audits demand specialized understanding.

Prove you have it with the AICPA's four employee benefit plans audit certificate programs.

- Intermediate **Employee Benefit Plans Audit** Certificate
- Advanced **Defined Contribution Plans Audit** Certificate
- Advanced **Defined Benefit Plans Audit** Certificate
- Advanced **Health and Welfare Plans Audit** Certificate

## HOW TO EARN A CERTIFICATE

### STEP 1

Determine the certificate program that matches your level of experience. Visit the Sample Questions page at [EBPCert.AICPAStore.com](http://EBPCert.AICPAStore.com) for help.

### STEP 2

If you need training or a refresher, enroll in optional learning.

### STEP 3

Purchase the certificate exam of your choice. (Exams are taken online.)

### STEP 4

Successfully pass the exam within one year of your date of purchase. You'll receive a digital badge that you can proudly display online.

# STEP 1: ASSESS YOUR SKILLS

## Which Certificate Is Right for You?

It is recommended that professionals with three to seven years of experience in planning and performing EBP audits sit for the intermediate exam. Professionals with seven or more years of experience in supervising EBP audits are recommended to sit for one or more of the advanced exams, depending on the types of plans you audit.

For recommendations to help you determine what level is best suited for you, as well as short assessments with examples of the types of questions you might see on the exams, visit **EBPCert.AICPAStore.com** and go to the Sample Questions page under the Prepare tab.

You can also review the *AICPA Competency Framework: Employee Benefit Plan Auditing* on the AICPA | CIMA Competency and Learning Site at **competency.aicpa.org**.

# STEP 2: PREPARE WITH OPTIONAL LEARNING

Consider corresponding learning to bolster your knowledge prior to taking the exam. The courses offer practical instruction that will help develop your knowledge and apply it immediately in your workplace. All learning options are CPE-eligible.

COURSE TITLE	BENEFIT	FORMATS	CPE INFORMATION
<b>INTERMEDIATE</b>			
<b>Auditing Employee Benefit Plans</b>	Build your understanding of the requirements and audit procedures related to defined contribution, defined benefit, and health and welfare plans.	<ul style="list-style-type: none"><li>• Instructor-Led Group Live Study</li><li>• Online Self-Study</li><li>• Text Self-Study</li></ul>	<b>NASBA FIELD OF STUDY:</b> Auditing (5), Accounting (3) <b>CPE CREDIT HOURS:</b> 8 <b>KNOWLEDGE LEVEL:</b> Intermediate
<b>ADVANCED</b>			
<b>Advanced Auditing for Defined Contribution Retirement Plans</b>	Develop your competencies through a series of hands-on case studies and learning exercises.	<ul style="list-style-type: none"><li>• Instructor-Led Group Live Study</li><li>• Online Self-Study — Coming Soon</li></ul>	<b>NASBA FIELD OF STUDY:</b> Auditing <b>CPE CREDIT HOURS:</b> 16
<b>Advanced Auditing for Defined Benefit Pension Plans</b>	For each course, you'll take part in a mock audit, which will cover all phases of the engagement from planning to reporting.		<b>KNOWLEDGE LEVEL:</b> Advanced
<b>Advanced Auditing for Health and Welfare Plans</b>			

# STEP 3: TEST YOUR KNOWLEDGE

## Intermediate Certificate

The Intermediate Employee Benefit Plans Audit Certificate's exam tests **your knowledge** of auditing employee benefit plans, in accordance with AICPA standards and DOL rules and regulations.

In order to successfully pass the exam, you must **understand and apply the core concepts** of client acceptance, engagement planning, engagement analysis, concluding an engagement and guiding principles for employee benefit plan audits at an intermediate level as outlined in the *AICPA Competency Framework: Employee Benefit Plan Auditing*.

## Advanced Certificates

There are three advanced certificates — one for each of the most popular plan types:

- Advanced Defined Contribution Plans Audit Certificate
- Advanced Defined Benefit Plans Audit Certificate
- Advanced Health and Welfare Plans Audit Certificate

Each of the three advanced audit certificate exams tests your **ability** to plan, perform and evaluate plan audits in accordance with AICPA standards and DOL rules.

To successfully pass the exam, you must be able to **evaluate and analyze the core concepts** of client acceptance, engagement planning, engagement analysis, concluding an engagement and guiding principles for audits of the specific plan type being tested at an advanced level as outlined in the *AICPA Competency Framework: Employee Benefit Plan Auditing*.

All exams are offered online and must be completed in one sitting. Upon exam purchase, you have one year to complete the exam. One retake is included in your purchase and must be completed within the calendar year.

# STEP 4: DISTINGUISH YOURSELF IN THE MARKETPLACE

## Show What You Know.

Once you successfully pass the exam, your certificate will be issued in the form of a digital badge. Display and share your accomplishment online via social media, email signature, digital résumé, company website and more. Prospective clients and employers can quickly verify your knowledge and skills through a unique URL linked to your badge.



## Learn More About the Employee Benefit Plans Audit Certificate Programs

Visit [EBPCert.AICPAStore.com](https://EBPCert.AICPAStore.com) for details about:

- The certificate programs
- The range of pre-exam learning courses
- The digital badges
- Frequently asked questions

If you are interested in obtaining multiple certificates or training for a group within your firm, visit the website to request information, call 800.634.6780, option 1, or email [aicpalearning@aicpa.org](mailto:aicpalearning@aicpa.org).