





# Certified in Entity and Intangible Valuations™ (CEIV™) Qualifications Snapshot

Pathway			
 <b>Experience<sup>1</sup></b>	3,000 hours performing fair value measurements (in the 10 years preceding application with at least half – 1,500 hours – in preceding 5 years)		
 <b>Education/ Training</b>	CEIV Pathway Courses Covering: <ul style="list-style-type: none"> <li>• Fair Value Accounting and Regulatory Environment;</li> <li>• Technical Guidance Related to Valuations for Financial Reporting;</li> <li>• Use of the Valuation Report in the Audit Process; and</li> <li>• Mandatory Performance Framework.</li> </ul>		
 <b>Exams</b>	CEIV Exam Module 1: Fair Value Measurement Environment, Guidance and Related Auditing Requirements CEIV Exam Module 2: Mandatory Performance Framework		
 <b>CEIV Credential Maintenance</b>	<u>Education/Training</u> 80 hours of Fair Value-Specific education every 5 years to consist of: <ul style="list-style-type: none"> <li>• 8 hours of Fair Value updates offered by approved VPOs or through other channels required annually</li> <li>• Additional 40 hours of Fair Value-specific education earned within the 5 years</li> </ul>	<u>Ongoing Business Experience</u> <ul style="list-style-type: none"> <li>• 1,500 hours performing Fair Value Measurements every 5 years</li> </ul>	<u>Compliance Requirements</u> <ul style="list-style-type: none"> <li>• Mandatory Performance Framework</li> <li>• Annual Engagement Level Quality Review</li> </ul>

<sup>1</sup>Experience related to fair value measurements may include auditor specialist valuation reviews of fair value measurements prepared by a third party or by management; firm review of fair value measurements prepared by the firm's valuation team; signing valuation reports; performing, mentoring, supervising or managing fair value measurement engagements; and consulting on, instructing, authoring, and developing thought leadership and staff development on fair value measurement matters.