

WYOMING BOARD OF CERTIFIED PUBLIC ACCOUNTANTS

EXAM CANDIDATE INFORMATION AND APPLICATION INSTRUCTIONS

GENERAL

This information packet is not intended to be an exhaustive compilation of the Board Rules. Applicants have a duty to familiarize themselves with the provisions of the Wyoming Certified Public Accountants Act and the Wyoming Board's Rules and Regulations. The Act and the Rules and Regulations are available on the Board's website at <http://cpaboard.state.wy.us> or you can call the Board office to obtain a copy.

In addition, once the Board office has notified the National Association of State Boards of Accountancy (NASBA) of the candidate's approved application, the remainder of the exam process is administered by NASBA, the AICPA, and Prometric. Candidates can find the information regarding their processes in the Candidate Bulletin which is available at www.nasba.org. Click on *Exams, CPA Exam*, and then *Download the CPA Exam Candidate Bulletin* or search the website for *Candidate Bulletin*.

Before submitting an application to qualify to sit for any or all portions of the exam, make certain to be prepared to pay for and take all sections applied for. Once a candidate receives the Notice to Schedule (NTS) from NASBA, any changes to sections applied for require a new application to be submitted to the Board office with the appropriate application fee. *Once a candidate has submitted fees to NASBA, no changes are allowed.*

All forms referred to in this information packet can be found on the Board website at <http://cpaboard.state.wy.us> under the Forms link.

CANDIDATE ELIGIBILITY

To initially qualify to sit for the exam as a Wyoming candidate, one must:

- a) Be at least eighteen years of age; and
- b) Hold a Wyoming drivers license; or
- c) Have a current, valid Wyoming street address (not a PO Box); or
- d) Be currently employed in Wyoming or have a valid, documented and accepted offer of employment that will begin within six (6) months of the application date; or
- e) Be a current student at a Wyoming community college or the University of Wyoming (UW) or will graduate from UW within 6 months of the application date; and
- f) Must have completed 150 semester hours of college education including a baccalaureate or higher degree conferred by a college or university acceptable to the board, the total educational program to include an accounting concentration or equivalent evidenced by completion of at least 24 semester hours in upper division or graduate level accounting courses (excluding principles of or introductory accounting) and 24 semester hours of business courses at the undergraduate or graduate level.

****Any candidate who initially qualified to test under the less stringent education requirements prior to January 1, 2012 may continue to apply for re-exam after January 1, 2012.**

Transfer Candidates:

The Wyoming Board will accept applications from candidates who have sat for the CPA examination in other jurisdictions when the applicant becomes a Wyoming resident. Credit earned for any sections passed

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will be accepted if the candidate complies with all other requirements (education, credit expiration, etc.) imposed on Wyoming candidates.

Transfer candidates need to complete the *Authorization for Interstate Exchange of Examination and Licensure Information* form and send to the original jurisdiction to facilitate the transfer of exam scores to Wyoming. Some states do charge a fee to complete these forms. We recommend you contact the state board and inquire as to the applicable fees. Applications will not be complete until this completed form has been received at the Board office.

Transfer applicants will also be required to complete the *Transfer Application Information* form and submit it to the Wyoming Board office along with the *Examination Application*.

Wyoming candidates who wish to transfer their scores to other states should submit the applicable form to the Board office. The Board staff will complete the form and forward all applicable information to the transfer state. No fees are charged for this service. The Wyoming Board will retain examination grades electronically on a permanent basis. However, any other documents submitted with application(s) are subject to the Board's Records Retention Schedules and may not be available in the Board office should the information be needed in the future.

Applicants with Foreign Academic Credentials:

An individual with foreign academic credentials who otherwise qualifies to take the examination as a Wyoming candidate must have transcripts from foreign universities evaluated by an acceptable evaluation service. Currently, the Board recognizes those evaluation services which have been approved by the California Board of Accountancy. This approval process is subject to change. Please contact the Board office with questions.

Other Eligibility Considerations:

Pursuant to Board Rules and Regulations, Chapter 2, Section 1 (f) (i)-(v), the Board reserves the right to deny the exam application or invalidate scores of any individual for any of the following reasons:

- (i) failure to furnish all information required under this chapter (Chapter 2)
- (ii) conviction of a felony under the laws of Wyoming or any other state of the United States;
- (iii) conviction of any crime, an element of which is dishonesty or fraud, under the laws of Wyoming or any state of the United States;
- (iv) falsification of information required by the application process; or
- (v) a finding of cheating on the CPA Examination as set forth in Section 3(e) of Chapter 2 of Board Rules and Regulations or as issued by any United States Board of Accountancy.

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EXAM APPLICATION REQUIREMENTS AND INSTRUCTIONS

Initial and Transfer Applications: Both pages of the completed exam application (signed at the bottom of the 2nd page), the applicable fee, and acceptable proof of identity must be submitted to the Board office.

Re-Examination Applications: The completed first page of the exam application (signed at the bottom of the page), the applicable fee, and acceptable proof of identity must be submitted to the Board office.

Completing the Application:

It is required that all fields are completed and all questions answered on the application. Missing information will delay processing.

The name on your application must match exactly as it appears on the government issued photo identification (driver's license or passport) you plan to take to the testing center. Please confirm the expiration date of the identification will not expire before you are scheduled to sit for the examination parts. Candidates will be positively identified at the testing center prior to being admitted to sit for the exam. *Expired identification or differences between the name provided on the application and the identification presented to the testing center will result in forfeiture of the scheduled exam and all fees paid.*

- Changes to personal information: It is critical the candidate keeps the Board informed of any name, address, or email address changes. Failure to do so will result in a delay in communication between the candidate and NASBA and/or the Board office. Scheduling and score notification could be disrupted.
- Contact Preference: It is very important to let the office know the contact media preference: email or US mail.
 - If no preference is provided, the candidate will receive information Authorization to Test (ATT), Notice to Schedule (NTS), and Scores via the US mail.
 - ***TIP: If electronic notice is elected, the process will be expedited (candidate will receive information quicker).***
 - The candidate may need to check the SPAM mail filter if email is the preferred means of communication.
 - If requesting contact by email, the candidate must ensure to clearly print the email address on the application.
- Transcripts: Candidates are required to have official transcripts of education forwarded to the Board office directly from all applicable colleges or universities. Transcripts issued "to student" are not acceptable. Re-examination candidates do not need to have transcripts sent to the Board office again unless there have been changes to what was initially provided and/or the final transcript is outstanding.
- Exam Sections Applying For: The candidate should apply for *only* those sections he or she plans to take in the next six months.
 - A candidate may take test sections individually and/or in any order.
 - NASBA will require payment for all sections authorized before any *one* section can be scheduled.
- Special Provisions: The Board recognizes its responsibility to accommodate the identified needs of qualified individuals with disabilities by making reasonable accommodations for candidates with disabilities. This does not mean all requests for modifications or auxiliary aids will be approved.

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Candidates should complete the *Request for Accommodation of Disabilities* and the *Professional Evaluation and Documentation of Disability* forms. These forms must be submitted with the *Examination Application* form. The Board will evaluate these requests and advise the candidate regarding the accommodations which will be made.

- Re-examination candidates: Candidates who have previously requested special accommodations and continue to require accommodations, or require modifications to previous accommodations, must submit the completed forms referenced above with the re-examination application.
- Mailing Lists: The Board routinely receives requests for mailing lists from CPA review course providers and Continuing Professional Education (CPE) providers. A non-response to this question on the exam application will result in the candidate's name being included on mailing lists. If the candidate chooses not to be included, the Board will honor that request. A candidate may change his or her mailing list election by advising the Board office at any time through an email, regular mail or fax request.
- Release of Personal Information: To ensure the validity and security of the examination are protected and to ensure individuals do not attempt to circumvent the examination process, a national candidate database has been created by NASBA. The database includes both current and historical data for exam candidates in all states. It is essential that all candidate data be provided to the database. This data will be used *only* for the security and maintenance of the CPA examination and *cannot* be disclosed to any other party for any purpose. If you fail to answer this question, an affirmative response will be assumed. No candidate will be allowed to take the exam until the national database has determined a candidate should be granted a notice to schedule (NTS). ***If a candidate denies release, an additional \$67.50 will be charged to provide additional required security procedures.***

Submitting Completed Application and Application Fee:

For the candidates' convenience, the Board has made available two different avenues of submitting the application fee and the completed application. (*All fees are non-refundable.*)

- Paying with Check: Send the check (personal, business, cashier's), made out to the Wyoming Board of CPAs along with the completed application and a copy of acceptable ID to the Board office at 2020 Carey Avenue, Suite 702, Cheyenne, WY 82002.
- Paying with a Credit Card: Use the "Make a Payment" link on the Board website at <http://cpaboard.state.wy.us> to submit the appropriate application fee (\$110/initial application; \$50/subsequent applications). The completed application and a copy of acceptable ID should then be submitted the same day by scanning and emailing it to stephanie.jones@wyo.gov or by faxing it to (307) 777-3796.

Approved Application Process:

1. When the application is approved, the Board will provide an Authorization to Test (ATT) notice to the candidate, while simultaneously advising NASBA of the candidate's eligibility to test.
 - a. The ATT will expire six (6) months from the application date if the candidate never obtains an NTS. The candidate will be required to reapply and pay new application fees.

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2. NASBA will then contact the candidate and provide payment coupons (based on the number of sections applied for).
 - a. NASBA, AICPA, and Prometric fees must be paid directly to NASBA. All amounts will be included in the amount on the payment coupons.
3. Once the fees for all sections applied for have been paid, the candidate will receive the Notice to Schedule (NTS) from NASBA.
 - a. No changes are allowed once fees have been paid to NASBA.
 - b. All Wyoming candidates must take the scheduled sections within six (6) months of the date of the NTS. Failure to do so will result in the expiration of the NTS, forfeiture of all fees paid, and the candidate will be required to reapply to the Board's office.
 - c. Instructions for scheduling the exam will be included with the NTS from NASBA. Please refer to the *Candidate Bulletin* for detailed information about scheduling.

Denied Applications:

If an application is denied, the reasons for denial shall be communicated to the candidate in writing. The applicant shall have the right of reconsideration based on submission of new information and/or appearance before the Board with the opportunity to demonstrate to the Board that the application requirements are met. Any request for reconsideration must be submitted to the Board office in writing within thirty (30) days of the denial decision.

EXAM RESULTS

Scores:

To pass the exam one must earn a minimum score of 75 on each section of the examination. Scores become available in waves based on candidate activity in any given section.

Candidates should remember that a passing score is valid for 18 months from the date it is earned (from the date the candidate sat for the exam section). Candidates must pass the balance of the sections within this 18 month period in order to avoid retaking a section for which a score has expired.

Again, candidates are reminded to advise the Board of their contact preference as scores will be provided through the preferred medium.

Cheating:

The Board is committed to maintaining the integrity of the examination. All instances of alleged cheating will be investigated by the Board. Please carefully review the documents outlining the Board's policy on cheating in Board Rules and Regulations, Chapter 2, Section 3(f).

If you have any questions about the exam process, please feel free to call the Board office at (307) 777-7551 or email us at stephanie.jones@wyo.gov. You may also call NASBA at 1-800-CPA-EXAM (1-800-272-3926).