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The mission of the Oklahoma Accountancy Board (OAB) is to safeguard the public welfare by prescribing the qualifications, monitoring the annual reporting requirements and regulating the professional conduct of individual registrants in public practice and firms authorized to engage in the practice of public accounting in the State of Oklahoma.

To be a premier regulatory agency that provides exemplary consumer protection and customer service, fosters high ethical standards, promotes continuous quality in the practice of public accountancy, operating with maximum efficiency through the effective use of technology and the implementation of best business practices.

For Frequently Asked Questions and additional information, please visit our website at www.ok.gov/oab.
ENTITIES INVOLVED WITH THE COMPUTER BASED TEST

OKLAHOMA ACCOUNTANCY BOARD (OAB)

201 N.W. 63rd, Suite 210
Oklahoma City, Oklahoma 73116
Phone 405.521.2397 Fax 405.521.3118
www.ok.gov/oab

OAB is the Governing body for administering the CPA Exam in Oklahoma. The Board determines eligibility, processes your application and is the CPA licensing entity.

NATIONAL ASSOCIATION OF STATE BOARDS OF ACCOUNTANCY (NASBA)

cpaexam@nasba.org
www.nasba.org
Phone 866.MY.NASBA
Phone 800.CPA.EXAM

NASBA serves as the gateway for all parties and maintains the National Candidate Database for all 54 jurisdictions.

AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS (AICPA)

cpaexam@aicpa.org
www.aicpa.org
Phone 888.777.7077

The AICPA provides the examination content, grades examinations and issues scores to NASBA.

PROMETRIC

www.prometric.com/cpa
Phone 800.580.9648 Fax 800.853.6781

Prometric provides computer facilities to take the CPA Examination.
• Bachelors degree from an accredited*** college

• 150 total semester hours consisting of:
  • 76 upper-division level hours
  • 30 semester hours of accounting above principles and introductory accounting
  • One course must be in auditing or assurance. The auditing or assurance course must have a concentration on external auditing standards including, but not limited to, Statements on Auditing Standards (SAS)
  • 9 semester hours shall be from any or all of the subjects of economics, statistics, business law, finance, business management, marketing, business communication, risk management, insurance, management information systems or computer science at the upper-division level

• Oklahoma Resident****

• Demonstrate good moral character, pass national criminal record search and adhere to the Professional Code of Conduct.

• Education earned outside the United States must be evaluated by a national credential evaluation service before submitting the qualification application.

* The OAB website offers an application for candidacy check list for personal evaluation of qualifications at www.ok.gov/oab.

** Transfer of Credit applicant must also submit the “Interstate Exchange of Information Form,” found on the OAB website.

*** An accredited four-year college or university in this state, or any other accredited four-year college recognized by the Board.

**** Prior resident in the State of Oklahoma does not satisfy the resident requirement.
PA ELIGIBILITY* AND TRANSFER OF CREDITS REQUIREMENTS**

- A degree from an accredited*** four-year college or university with:
  - At least 30 semester hours of accounting course credits, including at least one auditing course
  - At least 18 semester hours must be from any or all of the subjects of economics, statistics, business law, finance, business management, marketing, business communication, financial information systems or computer science or the equivalent of such subjects as determined by the Board

- Oklahoma resident****

- Demonstrate good moral character, pass national criminal record search and adhere to the Professional Code of Conduct

- Education earned outside the United States must be evaluated by a national credential evaluation service before submitting the qualification application

* The OAB website offers an application for candidacy check list for personal evaluation of qualifications at www.ok.gov/oab.

** Transfer of Credit applicant must also submit the “Interstate Exchange of Information Form,” found on the OAB website.

*** An accredited four-year college or university in this state, or any other accredited four-year college recognized by the Board.

**** Prior resident in the State of Oklahoma does not satisfy the residency requirement.
APPLYING, SCHEDULING AND SITTING FOR THE CPA EXAM

APPLICATION FOR QUALIFICATION

Complete and file the “Application for Qualification”* with the OAB. This form is used to determine eligibility to become an exam candidate. Official transcripts, an “Affidavit Verifying Lawful Presence in the United States”*, a photograph and non-refundable $50 application fee are required to process the application. Other documents may be required depending on the circumstances. Written notice will be sent from the OAB within 10 business days of approval of the application.

CANDIDATE FOR EXAMINATION

Once eligibility is approved, complete and file the “Candidate for Examination Application”* with the OAB. One to four sections of the examination may be applied for with each application. A $50 fee must accompany each application.

AUTHORIZATION TO TEST (ATT)

After the Candidate for Examination Application has been processed, the OAB will send an Authorization to Test (ATT) to NASBA notifying them of the candidate’s approval to sit for the exam.

* Forms may be found at the Oklahoma Accountancy Board website. at: www.ok.gov/oab.
PIN AND PASSWORD

Once the Application for Qualification and Application for Candidate Examination have been approved, the OAB will send a packet which includes a PIN and password. The PIN and password are used to access ONLY the OAB candidate record. The PIN and password must be used to apply for a section of the exam online or view your unofficial score online when you sat for a section of the exam. Issuance of a duplicate PIN and Password by the OAB requires receipt of a signed request. Upon receiving the request a copy is mailed to the address on record.

SECTIONS OF THE EXAMINATION

*CPA Candidate sits for:*

Audit & Attestation (AUDIT)
Business Environment and Concepts (BEC)
Financial Accounting and Reporting (FARE)
Regulation (REG)

*PA Candidate sits for:*

Audit & Attestation (AUDIT)
Financial Accounting and Reporting (FARE)
Regulation (REG)

DEADLINES & EXPIRATION DATES

When planning for an exam, allow plenty of time to apply, make payment and schedule to sit for the exam. Candidates may apply and sit for each section individually and in any order.

SPECIAL ACCOMMODATION

If you have a disability according to the Americans with Disabilities Act, refer to the “Processing of Request for Reasonable Accommodations to sit for the Uniform CPA Examination Information & Request Form” on the OAB website. The request for special accommodations must be approved and requires additional processing time.
PAYMENT COUPON

Upon receipt of the ATT by NASBA, a payment coupon (PC) should be received within 10 days. The PC will expire 90 days from the date of issuance. A PC cannot be canceled by the OAB.

All fees are the responsibility of the candidate and must be paid to NASBA before any section of the exam can be scheduled. Payment plans are not available.

NOTICE TO SCHEDULE

Upon the receipt of the full payment, a Notice to Schedule (NTS) will be sent by NASBA. The NTS will expire 180 days from the date of issuance. The NTS contains the examination section ID numbers, which are required in hand to schedule and must be presented to attend the CBT exam.

ELECTRONIC/MAILED CBT NOTIFICATIONS

If requested, both the PC and NTS may be e-mailed. To ensure receipt by e-mail, adjust any spam and junk e-mail settings on the computer being used. Any questions relating to the PC or NTS, should be directed to NASBA at 1-800-CPA-EXAM.

SCHEDULING YOUR EXAMINATION

To schedule an exam go to the Prometric website www.prometric.com/cpa.

• An exam may be scheduled at any one of the Prometric sites within the examination jurisdictions.

• When scheduling an exam, allow for a period of at least six full business days between the date of scheduling the exam and the date the exam is taken.

• The NTS must be in hand when scheduling an exam. An examination scheduled 45 days from the date of scheduling, will be guaranteed by Prometric.
PROMETRIC TESTING LOCATIONS

Prometric Testing Center/Sylvan Learning Center
2224 NW 50th, Suite 196
Oklahoma City, OK

Prometric Testing Center/Star Training
3015 E Skelly Dr., Suite 254
Tulsa, OK

Candidates can schedule to sit for the computer based test at more than 300 testing centers in the 54 jurisdictions including District of Columbia, Puerto Rico, Virgin Islands & Guam.

International Testing Centers (ITC)
Bahrain, Japan, Kuwait, Lebanon & United Arab Emirates.

Candidates who are citizens, long-term residents of these countries & US citizens residing or traveling abroad can sit for the exam at these centers. Candidates requesting to sit at ITC will be asked to provide proof of residency to NASBA before testing.

WHEN IS THE EXAMINATION OFFERED FOR TESTING?

The CBT is offered in three month “windows”. Each window will contain a two-month period in which testing is allowed and a third month in which no testing is allowed so that the exam questions may be refreshed. The testing windows are as follows:

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<td>October - November</td>
<td>December</td>
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Failed or “NO SHOW” sections cannot be reapplied for or rescheduled within the same three month testing window.
EXAMINATION
APPOINTMENT CHANGE

Plan ahead and take precautions for things that may happen unexpectedly. Be sure to schedule and allow plenty of time for traveling to the testing site.

- If a change of date, time or location of an exam appointment is needed, contact Prometric to reschedule the exam. NO cancellations are allowed within 24 hours of an appointment time. Call the Prometric Candidate Service Call Center at 1-800-580-9648. The center is open Monday through Friday from 8:00 AM to 8:00 PM.

- The Board cannot reschedule an exam or refund money if a candidate fails to show for a scheduled section. The rescheduling fees will be charged by Prometric if a less than 30 day notice is given. The Board cannot issue a waiver for the rescheduling fee. If an appointment for an exam is cancelled and is not rescheduled, a refund of the fees already paid will not be given.

- If a candidate does not appear for an appointment or arrives more than 30 minutes late, the candidate will be considered a “NO SHOW” and will not receive a refund.

COMPUTER BASED TEST (CBT) COST

Visit the Oklahoma Accountancy Board website at www.ok.gov/oab for the most current CBT fees.

EXTENSION REQUEST

To request a medical extension, submit supporting documentation from a licensed medical professional with a letter requesting an extension to the OAB.

An extension requested due to military duty, requires supporting documentation be submitted to the OAB showing the term of active duty.
IN THE CASE OF AN EMERGENCY

If an incident occurs resulting in the inability to sit for a scheduled examination on a Saturday or the following Monday:

- Send a fax to Prometric at 1-800-853-6781. The fax must include the candidate’s name, confirmation number, section ID and the date and time of the original scheduled test. The fax should also include appropriate documentation such as the death certificate of the family member or hospital records. If such documentation is not immediately available, please send the documentation to Prometric as soon as possible.

- Upon evaluation of the fax and information provided, Prometric will contact the candidate within 48 to 72 hours with instructions regarding when to reschedule and what fee, if any, applies. If the candidate’s NTS is expired, Prometric will not reschedule and will instruct the candidate to contact the Oklahoma Accountancy Board. Prometric can be reached at 1-800-580-9648.

KEEPING CANDIDATE STATUS

Remember the 18 month rule:

- Credit granted for any section of the exam expires after 18 months.

- A candidate must sit for one section of the exam within an 18 month period from the date of the last exam to remain an active candidate. A cancellation or “NO SHOW” does not count as sitting for the exam.

- A candidate’s status is determined by the Board. The PC date or the NTS expiration date will not override or extend the 18 month rule or otherwise allow the candidate to remain an active candidate with the Board.

If a candidate loses active status and wishes to become active again, all current eligibility requirements will be applicable.
ARRIVING AT THE TESTING CENTER

- Know the date and time of the scheduled test.
- Arrive at the testing center at least 30 minutes early.
- Bring 2 forms of acceptable ID. (See page 16)
- Bring NTS for the section being tested.
- A digital photo and biometric fingerprint will be captured at the test center.

ADMISSION TO TESTING CENTER

The NTS and two forms of ID are required when checking in at the testing center or the candidate will not be allowed to sit. At least one identification card must show the candidate’s name as shown on the NTS. (Test centers cannot receive e-mail or a faxed copy of NTS.) No unapproved items are allowed in the testing center. Possession or use of any unauthorized item in the testing room is grounds for expulsion from the entire CPA Exam, forfeiture of score and may result in other Board actions. Unauthorized items are listed on the NTS.

When checking in, a key will be given to a locker for personal items (i.e. handbag, wallet, watch, cell phone) along with pre-numbered scrap paper that is to be returned at the end of testing.

PROBLEM AT TESTING CENTER

In rare instances candidates have experienced computer malfunctions during testing. Any problem should be reported to the testing center staff, and NASBA's Candidate Care Unit at candidatecare@nasba.org.

COMPLETING THE EXAMINATION

- After completing the exam return all pre-numbered scrap paper to the testing center staff.
- Retrieve all personal items from the assigned locker; return the key to testing center staff and sign out.
REVIEW/APPEAL A FAILED EXAMINATION

Information for the review or appeal of an examination score can be obtained on the OAB website at www.ok.gov/oab. Click on the exam applicant, more, print pdf forms and then select the appropriate form.

HOW TO RE-APPLY FOR A FAILED SECTION

Re-apply for a failed section of the examination by using the OAB’s on-line services or download the Candidate for Examination application from the OAB website.

ADDRESS/NAME CHANGE

Change in address, employment or name change must be submitted within 30 days. Name change can only be completed by the OAB staff upon receiving an official name change document. The official document will be returned upon written request.

EXAM SCORE

Scores on all sections are not released at the same time or in the same order in which the sections are taken. All scores will be released by the AICPA to NASBA and then to the OAB in various stages.

- Unofficial score can be viewed on the OAB website using the Board issued Pin and Password.

- Official score notices will be mailed once certified by the Board.
Upon receipt of the official score notification:

- Submit the completed experience declaration form to verify at least 1800 hours of work experience. The experience must have been earned within 4 years of signing and dating the experience form. Accounting experience can be in Public Accounting, Government, Industry or Academia.

- All individuals applying for certification or licensure must provide evidence of successful completion of the AICPA ethics examination or its equivalent as determined by the OAB.
  
  - OAB policy is that a minimum score of 90% on the AICPA ethics examination is required for successful completion.
  
  - An equivalent ethics course must be a minimum of 8 hours in length.

- Once a candidate’s experience has been verified and approved by the Board, an application for certification will be sent.

- The application for certification and ethics exam results must be returned with the appropriate fee. Upon receipt by the Board, the successful candidate’s name will be put on the next scheduled Board meeting agenda for approval.

- Notification of approval will be sent after the Board renders a decision.
Helpful Tips and Reminders

- The Payment Coupon is valid for 90 days from the date of issuance.

- Notice to Schedule is valid for 180 days from the date of issuance.

- Schedule examination dates and time slots on the Prometric website, www.prometric.com/cpa, after the NTS has been received.

- The NTS and two forms of ID are required when checking in at the test center or the candidate will not be allowed to sit. (The test centers cannot receive e-mail or a faxed copy of the NTS).

- The name on the NTS must be exactly the same as shown on the primary ID. Any discrepancies must be resolved immediately.

- Primary form of ID: Valid driver’s license, valid passport issued by U.S., valid state ID card, valid U.S. military ID.

- Secondary form of ID: Additional government issued ID card, valid credit card, bank ATM card, bank debit card.

- Unacceptable ID: Draft card, social security card, student ID card or permanent residency card.

- NASBA requires a 24 hour notification to send a copy of the NTS by e-mail. If the NTS is requested to be received by mail or fax, there will be a longer waiting period.

- Contact Prometric to reschedule a section of the exam.
ELIGIBILITY CHECKLIST

On the OAB website there is a full version of the checklist with a transcript worksheet if needed.

☐ Baccalaureate degree is posted on official transcript.

☐ Completion of a minimum of 150 semester hours of college education.

☐ Completion of 76 semester hours of upper-division level course credit.

☐ Completion of a minimum of 30 semester hours of accounting that is above principles of accounting or introductory accounting.

☐ Completion of at least one course in Auditing or Assurance.

☐ Completion of a minimum of 9 semester hours from any or all of the subjects of economics, statistics, business law, finance, business management, marketing, business communication, risk management, insurance, management information systems or computer science at the upper-division level.

☐ Currently a resident of the State of Oklahoma.

☐ Completion of the Application for Qualification. (Please do not leave any questions unanswered.)

☐ An official transcript for each college attended is required.

☐ A current 2 X 2 passport type photograph is required.

☐ Application fee of $50 included.

☐ Completion of the Affidavit for Lawful Presence in the United States which is signed and notarized.
This handbook is an authorized publication of the Oklahoma Accountancy Board designed for general distribution among its candidates and interested parties. Copies have been printed at no cost to the public. Twenty-five copies have been deposited with the Publications Clearinghouse of the Oklahoma Department of Libraries.