



OKLAHOMA ACCOUNTANCY BOARD: APPLYING FOR THE EXAM

Safeguarding the Public Welfare



Safeguarding the Public Welfare



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What is the Oklahoma Accountancy Board?

The Oklahoma Accountancy Board (OAB) is the state regulatory agency for CPAs, PAs and public accounting firms and is the governing body for administering the examination in Oklahoma.

The OAB determines eligibility as well as processes applications and issues the CPA certificate or PA license.

Safeguarding the Public Welfare



What other entities are involved?



What is NASBA?

AICPA?

Prometric?



Other entities involved...



NASBA – The “gateway” for all parties and maintains the National Candidate Database for the 55 accountancy board jurisdictions

AICPA – Develops the examination content as well as grades the exam and initially issues scores

Prometric- Provides the computer facility to take the exam



The Computer Based Test (CBT) Exam Common Questions



Am I a Candidate or an Applicant?

How do I apply for the exam?

How do I become an exam Candidate?

What about deadlines?

How long is an Examination Window?

What do I do with my coupon or NTS?

How much will it cost?

How do I schedule my exam?



The Computer Based Test (CBT) Exam Common Questions



What if I need to change my schedule?

What is involved in taking the exam?

How do I receive my scores?

When do I get credit for an exam?

How do I keep my candidate status?

What happens after I have passed all 4 sections?





What is an Exam Applicant?

What is an Exam Candidate?



Exam Applicant

An individual who has submitted an “Application for Qualification” but has not yet been approved to become an exam Candidate.



Exam Candidate

An individual whose “Application for Qualification” has been approved.



How do I become an Exam Applicant?



Submit an “Application for Qualification,” online (or file paper form), include:

- Exact spelling of your name as shown on government-issued ID
- All Official Transcripts from each school
- 2x2 Passport-type photo
- Non-refundable \$50 fee
- Affidavit of Lawful Presence
- Other documents as required such as: Visa, court documents, explanatory letter, etc...



How long will it take?

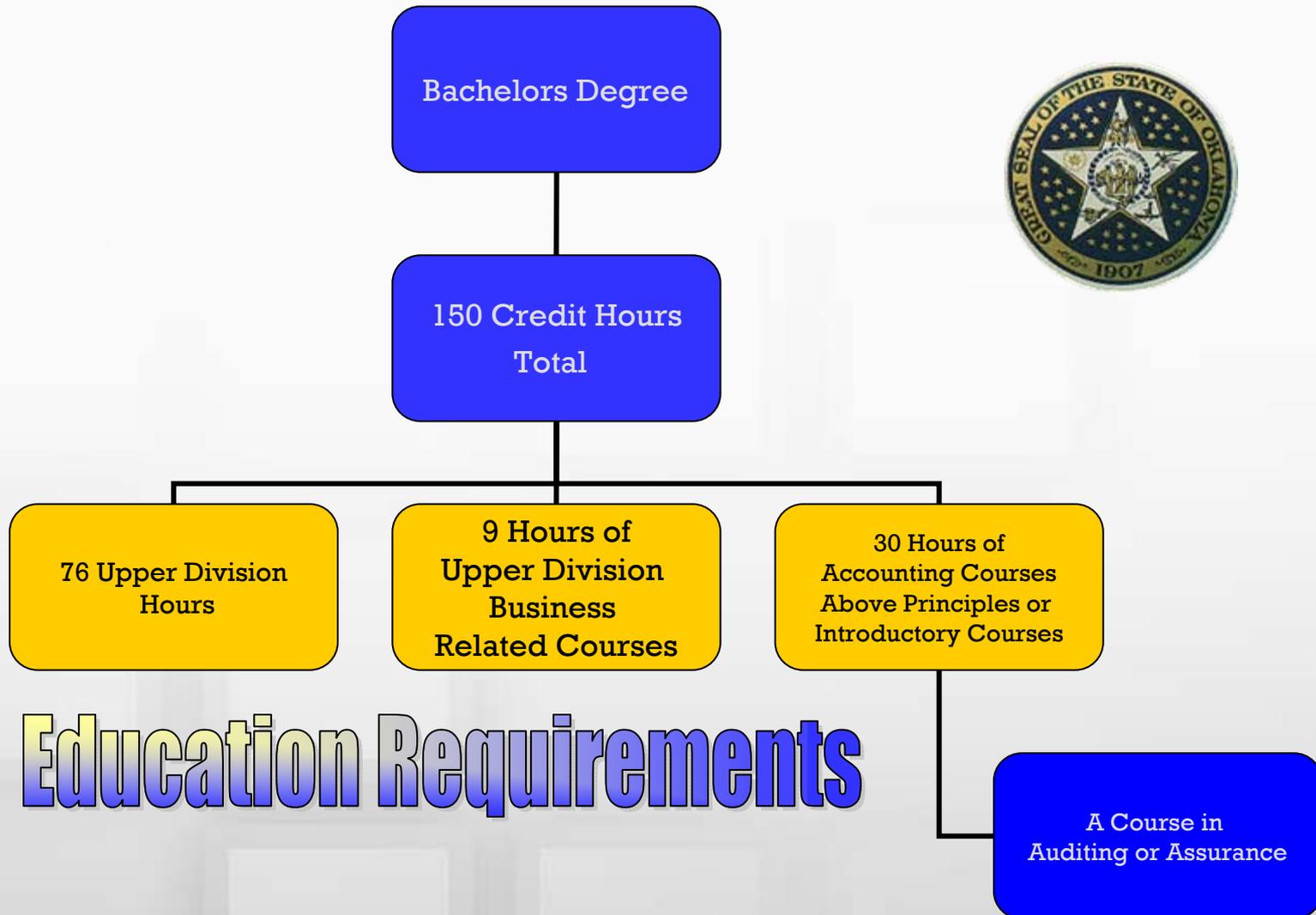
Applications received that are complete are processed by the OAB within 5-7 business days.

However, it could take much longer if:

- Transcripts are missing
- Proper photo is not included
- The Moral Character question (#19) is not accurately answered
- Your transcript shows “In Progress” coursework
- Your degree is not posted to your transcript
- All required documentation is not included



How do I qualify as an Applicant?



Education Requirements

How do I qualify as an Applicant? Must be an Oklahoma Resident



You must be a bona-fide resident of the State of Oklahoma immediately prior to filing the application.



How do I qualify as an Applicant? Good Moral Character



You must be of good moral character.

The OAB requires a national background as a means to verify your good moral character and adherence to the Professional Code of Conduct.



How do I get a PIN and Password?



When you submit an application online, your receipt will show your online PIN and Password. The OAB will also send this to you in your application packet.

You will use your PIN and Password to:

- To access your online Applicant or Candidate account on the OAB website
- To view your “unofficial” scores online



What if I loose my PIN or Password?



The OAB staff cannot release your PIN or password by telephone or fax but will mail a copy to your address of record with your written, signed authorization

Keep your PIN and Password in a safe place





I'm approved...now what?

- Complete an online “Candidate for Examination Application” at OAB website
- Apply for one to four sections of the exam with each application
- \$50 fee to OAB with each application.
- Must pay for all sections applied for with one NASBA Payment Coupon (invoice)
- Full payment is required - there is no payment plan



I am a Candidate...

Now what?

Once your Candidate Application has been approved by the OAB:

- You will receive a Candidate Packet from the OAB
- NASBA will send you a Payment Coupon for the required fees
- Once all fees are paid you will receive a Notice to Schedule (NTS) from NASBA



NASBA Payment Coupon: What are NAP Fees?



- The **NAP** fees charged by NASBA, AICPA, and Prometric are the responsibility of the candidates and must be paid directly to NASBA

- NAP fees must be paid to NASBA within 90 day of receiving Payment Coupon or it expires and you must re-file with the OAB



What is an NTS?

- Notice to Schedule (NTS) to sit for your exam
- Sent to you by NASBA after all fees are paid
- Valid for 180 calendar days from date NASBA receives full payment
- Will show your expiration date
- Contains Exam Section ID numbers - you must have NTS in hand to schedule and to sit for an exam



How do I receive my Payment Coupon and NTS from NASBA?



U.S. Mail

Fax

Email

- Check your Junk or Spam settings
- Deadlines cannot be extended because of delivery delays



What do I do with my NTS?



You must have your NTS in hand when you schedule your exam.

Name shown on the NTS and Qualification Application must be exactly as shown on your government-issued ID.

You may schedule to take your exam in any state or accountancy board jurisdiction.

Schedule at [**www.prometric.com/cpa**](http://www.prometric.com/cpa)



What is an Examination Window?



The testing windows are as follows:

Open For Testing

JAN-FEB

APR - MAY

JUL - AUG

OCT – NOV

Closed

MAR

JUN

SEP

DEC

Each test “window” is three months long: 2 months when testing is allowed and a third month when no testing is allowed while exam questions are refreshed.

You cannot sit for a failed or “No show” section within the same 3-month testing window.

What will it cost?



	<u>Length of Section</u>	<u>* NAP Fees / Section</u>
Auditing and Attestation (AUDIT)	4.5 Hours	\$230.55
Financial Accounting And Reporting (FARE)	4.0 Hours	\$218.15
Regulation (REG)	3.0 Hours	\$193.35
Business Environment And Concepts (BEC)	<u>2.5 Hours</u>	<u>\$180.95</u>
TOTAL:	4 Hours	\$823.00

*Current prices – subject to changes

Where are test centers in OK?



Oklahoma City:

Prometric Testing Center/Sylvan Learning Center

2224 NW 50th, Suite 196, Oklahoma City, OK

Tulsa:

Prometric Testing Center/Star Training Institute

3015 E Skelly Drive, Suite 254, Tulsa, OK



What are the deadlines?



- There are no deadlines for filing an application with the OAB - You make your own deadlines
- Know what is going on in your life **before** you apply or schedule for an exam (you must pay all the fees for all sections applied for on each Examination Application)
- Allow plenty of time to apply, make payment, and schedule.
- You can apply and sit for each section individually and in any order



What if I need to change my exam date?

All changes to your appointment must be completed through Prometric

- The OAB cannot reschedule your exam or refund your money
- Rescheduling fees will be charged by Prometric if less than 30 day notice is given
- If you cancel an appointment and don't reschedule, you will **NOT** receive a refund



What is a “No Show”?

- A “No Show” is when:
- You do not appear for your appointment to take the exam, or
- You are more than 30 minutes late

If you do not schedule **AND** sit for the examination on or before the expiration date, **ALL FEES ARE FORFEITED** and you must re-file the appropriate application with the OAB

You will not receive a refund for a “NO SHOW”





Arriving at the Prometric test center...



- Arrive 30 minutes early
- You must bring your NTS
- You must bring 2 forms of ID:
 - ✓ Primary ID must be: unexpired, government issued with recent photo and signature
 - ✓ Secondary ID must be: unexpired, show your signature
- The examination testing center cannot receive a faxed copy of the NTS



Talking the exam...



The test is actively monitored by Test Center Administrators (TCAs)

TCAs report any irregularities during the test to state boards, NASBA and the AICPA.

Audio and video surveillance is active at all test centers



Taking the exam...



- The test time clock counts down and shows the time remaining for the exam.
- No food or drink is allowed
- Brief breaks are allowed between testlets and simulations
- The test time clock does not stop for a break
- Breaks greater than 10 minutes will be reported to the OAB and NASBA



What do I do after I complete the exam...



- Log off computer
- Return all scratch paper and sign out

IMPORTANT:

If you experienced any problems during the exam with computer equipment or the test process, you must report it to the testing center administrators before you leave the testing center



When can I see my score?



- You can view “unofficial” scores online on the OAB website using your PIN and password
- Your scores are not made official until they have been certified by the OAB



How do I receive my Official Scores?



Once your score has been certified you will receive Official Notification from the OAB by U.S. mail

Do not submit an Experience Verification Form to the OAB until you have received Official Notification from the OAB of having passed all 4 sections of the exam



How do I get credit granted for passed sections?



Credit is granted for an examination score of 75 or above.

Credit for passed sections is retained for a rolling 18-month period.



How do I keep my Candidate status?



- To remain active: a Candidate must **actually sit** for one examination section within an 18 month period from the date they last **sat** for an exam
- A “No-show” does not count as sitting for the exam
- Your active Candidate status is determined by the OAB, **not** the expiration of the NTS





What if I lose my candidate status?

- The payment coupon and/or NTS expiration dates do not override or extend the 18 month rule to remain an active Candidate with the OAB
- If a Candidate loses active status and wishes to become active again, the Candidate must reapply for qualification and meet all current eligibility requirements





What happens after I have credit granted for all 4 sections of the exam?



Applying for certification as a CPA or PA:

The Experience Requirement

- Verification of 1 year/1800 hours of work experience in accounting completed within 4 years prior to applying for certification
- Experience must be verified by a CPA, PA or individual approved by the Board
- Completion of AICPA Comprehensive Ethics examination at 90% or above



Information Resources

Oklahoma Accountancy Board
www.ok.gov/oab

CBT Exam Tutorial and Sample Test
www.cpa-exam.org

NASBA
www.nasba.org

AICPA
www.aicpa.org

Prometric
www.prometric.com/cpa



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