

# Oklahoma Accountancy Board:

## Applying for the Exam

*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. It is the governing body for administering the CPA/PA examination in Oklahoma.

The OAB processes applications to determine if eligibility is met and issues the CPA certificate or PA license.



# What other entities are 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 an Applicant or a Candidate?
- How do I apply to become a Candidate?
- What are the educational requirements to become a Candidate?
- I'm approved to be a Candidate, what now?
- NASBA payment coupon, what are NAP fees?
- What is a NTS?
- How can I receive my payment coupon and NTS from NASBA?
- What is an Examination window?
- What will the exam cost?



# The Computer Based Test (CBT) Exam

## Common Questions

- Where are test centers in OK?
- Are there deadlines?
- What if I need to change my exam date?
- What is a No Show?
- What do I need to prepare before taking the exam?
- How do I receive my score and get credit granted?
- How do I keep my Candidate status?
- What happens after I have passed all 4 sections of the exam?



# Am I an Applicant or a 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 apply to become a Candidate?

## *Resident requirement:*

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

## *You must be of good moral character:*

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



# How do I apply to become a Candidate? Continued

## PIN:

When your qualification application is approved, you will receive a PIN in your approval letter sent by email. You will use the PIN to log in to the OAB online services and create your password.

## PIN (*online application*):

Go to the OAB website, [www.ok.gov/oab](http://www.ok.gov/oab) and select the “Pin Request” form. Check the “Qualification Application (apply to qualify to sit for CPA Exam)” at the top of the form. Fill out the information and click the submit button. An email with the PIN will be sent along with instructions for submitting your “Qualification Application for Eligibility Certified Public Accountant and Public Accountant” online.

## Password:

- Used to access online services and submit Candidate application.
- To view your “unofficial” scores online
- Used to update address or employment

### *What if I lose my PIN or Password?*

*The OAB staff will not release your Password by telephone or fax, but it can be sent to the email address of record.*



# How do I apply to become a Candidate? Continued

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

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



# How do I apply to become a Candidate? Continued

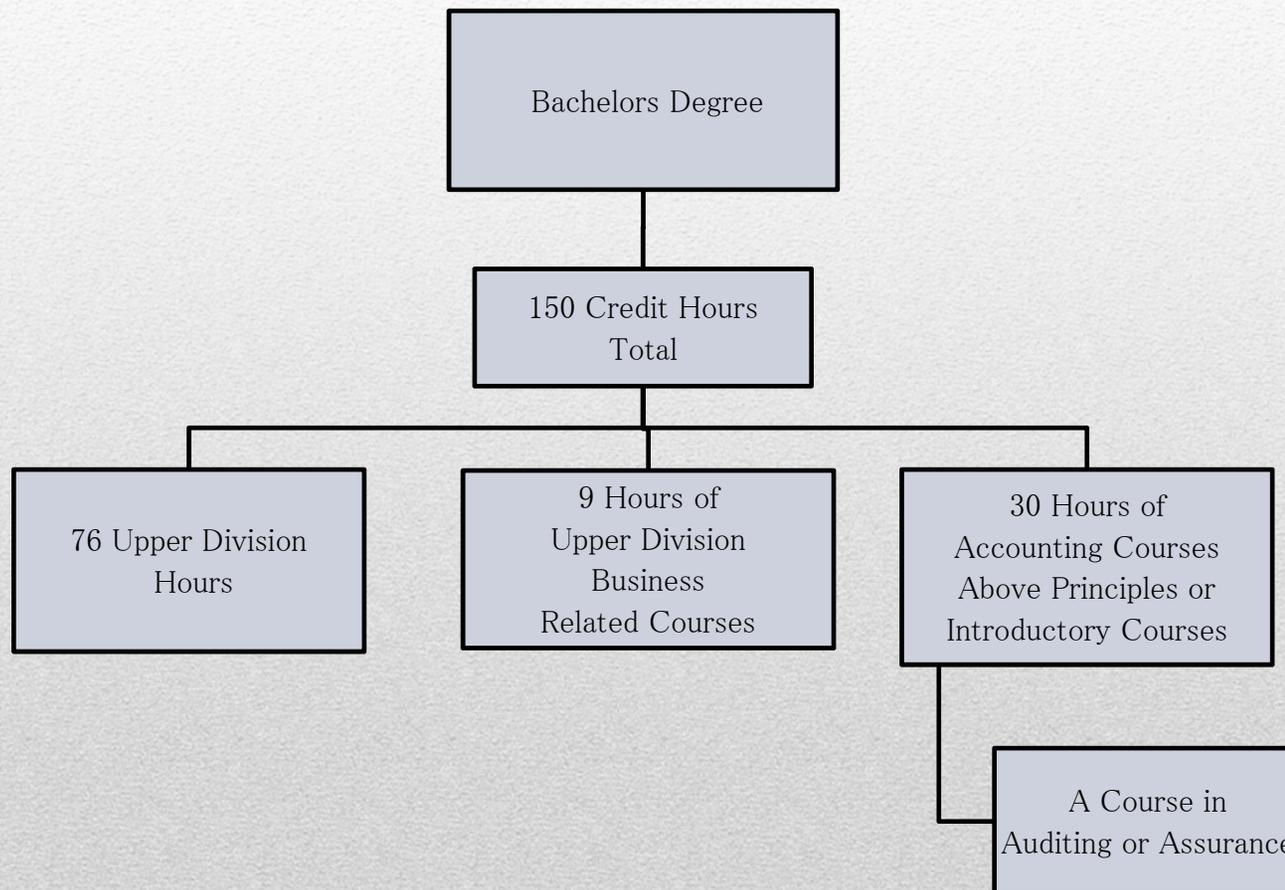
Complete applications are processed by the OAB within 5–7 business days.

However, it could take much longer if:

- Transcripts are missing
- Proper photo is not included
- The Moral Character question (#24) is not accurately answered
- Your transcript shows “In Progress” coursework
- Your degree is not posted to your transcript
- All required documentation is not included



# What are the educational requirements to become a Candidate?



# I'm approved to be a Candidate... what now?

- Complete an online “Candidate for Examination Application” on the OAB website
- Apply for one to four sections of the exam with each application
- \$50 non-refundable 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

## Once your Candidate for Examination Application has been approved by the OAB:

- You will receive a letter 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 the date the Payment Coupon is issued 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 the date NASBA processes your payment
- Name shown on the NTS and Qualification Application must be exactly as shown on your government-issued ID
- Contains Exam Section ID information – you must have the NTS in hand to schedule and to sit for an exam
- 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)**



# How can I receive my Payment Coupon and NTS from NASBA?

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



# What is an Examination Window?

The testing windows are as follows:

Open For Testing Closed

JAN – FEB

MAR

APR – MAY

JUN

JUL – AUG

SEP

OCT – NOV

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 the exam cost?

	<u>Length of Section</u>	* <u>NAP Fees / Section</u>
(AUDIT) Auditing and Attestation	4.0 hr.	\$192.03
(FARE) Financial Accounting and Reporting	4.0 hr.	\$192.03
(REG) Regulation	3.0 hr.	\$172.51
(BEC) Business Environment and Concepts	<u>3.0 hr.</u>	<u>\$172.51</u>
<i>TOTAL:</i>	<i>14 Hours</i>	<i>\$729.08</i>

\*Current fees as of Jan.1, 2014 - 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



# Are there 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”



# What do I need to prepare before taking the exam?

- Arrive 30 minutes early
- You must bring your NTS
- Your primary ID must be: unexpired, government issued, with recent photo and signature
- The examination testing center cannot receive a faxed copy of the NTS
- The test is actively monitored by Test Center Administrators (TCAs)
- TCAs report any irregularities during the test to NASBA, state boards, and the AICPA.
- Audio and video surveillance is active at all test centers



# What do I need to prepare before taking the exam? Continued

- 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 test lets
- The test time clock does not stop for a break
- Breaks greater than 10 minutes will be reported to NASBA and the OAB



# How do I receive my score?

1. When the score is received from NASBA you can view the “unofficial” scores on the OAB website using your PIN and password.
2. 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 four sections of the exam.

# How do I get credit granted?

1. Credit is granted for an examination score of 75 or above.
2. 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 apply and 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
- 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 Applicant must reapply for qualification and meet all current eligibility requirements



# What happens after I have passed 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](http://www.ok.gov/oab)

CBT Exam Tutorial and Sample Test  
[www.cpa-exam.org](http://www.cpa-exam.org)

NASBA  
[www.nasba.org](http://www.nasba.org)

AICPA  
[www.aicpa.org](http://www.aicpa.org)

Prometric  
[www.prometric.com/cpa](http://www.prometric.com/cpa)



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