

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

Safeguarding the Public Welfare



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 an Candidate?
- *How do I apply to be a candidate?
- *What if I loose my pin or password?
- *I'm approved to be a candidate, what now?
- *NASBA payment coupon, what are NAP fees?
- *What is an NTS?
- *How do 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 schedule?
- * What is a No Show?
- * What involves taking the exam?
- * How do I receive my score?
- * How do I get credit granted?
- * How do I keep my candidate status?
- * What is the next step 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....?

Submit 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....?

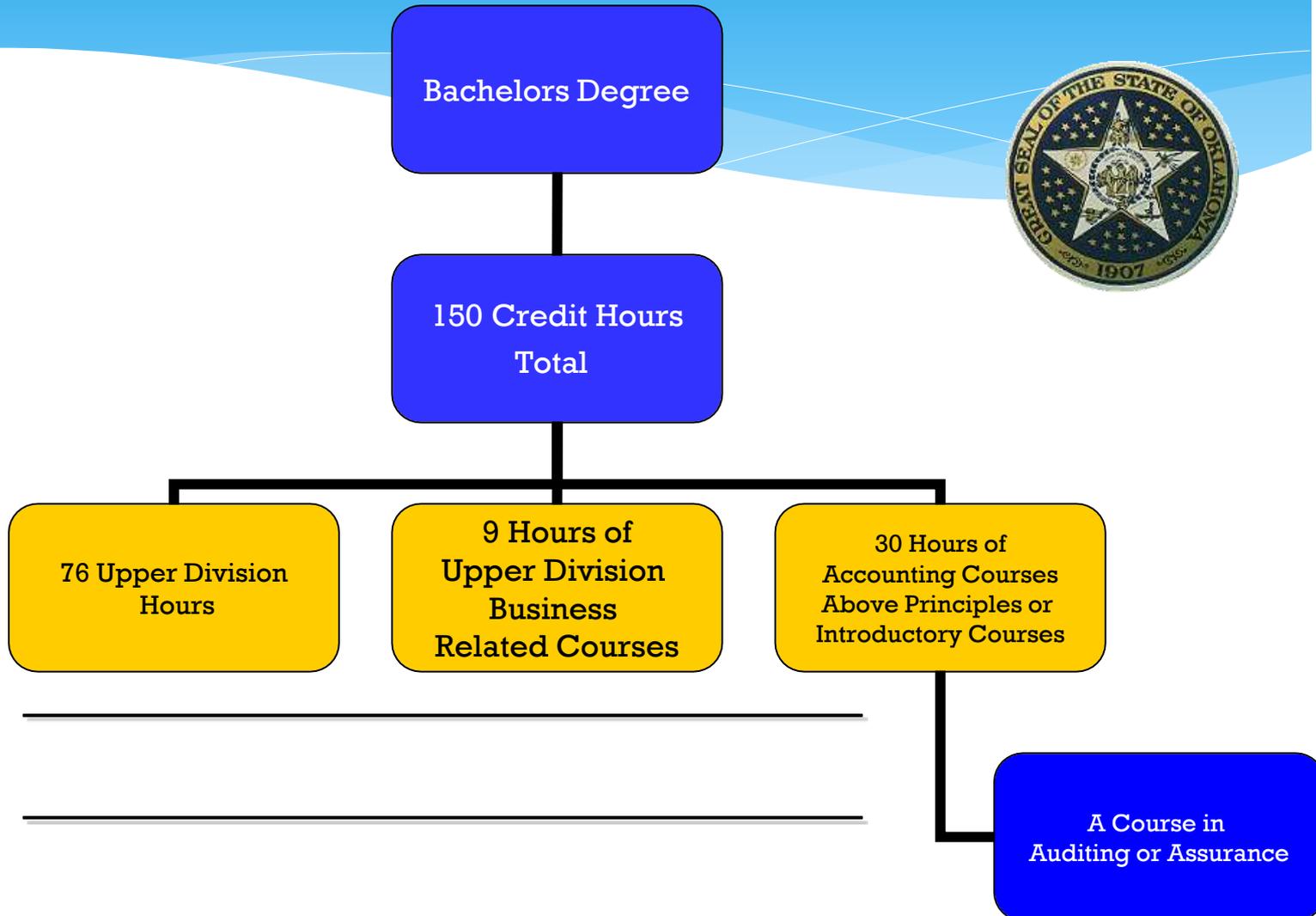
Applications received that are complete are processed by the OAB within 5-7 business days.

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 apply to become a candidate....?



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.



How do I apply to become a candidate....?

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?

PIN:

The OAB will also send this to you in your approval packet via email.

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 can only release your PIN with verifiable personal information once you have been approved to be a candidate for examination.

Keep your PIN and Password in a safe place.



I'm approved to be a candidate... now what?

- *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



I'm approved to be a candidate.. now what?

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.



What is an NTS?

*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**



How can 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 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 the exam cost?

	Length of <u>Section</u>	* NAP Fees / <u>Section</u>
Auditing and Attestation (AUDIT)	4.0 Hours	\$195.35
Financial Accounting And Reporting (FARE)	4.0 Hours	\$195.35
Regulation (REG)	3.0 Hours	\$176.25
Business Environment And Concepts (BEC)	<u>3.0 Hours</u>	<u>\$176.25</u>
TOTAL:	14 Hours	\$743.20

*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



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 involves taking the exam...?

- *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



What involves taking the exam...?

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



How do I receive my score...?

Unofficial score notification:

- * When the score is received from NASBA you can view the “unofficial” scores on the OAB website using your PIN and password



How do I receive my Official Scores?

Official score notification:

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?

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 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



How do I keep 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 Applicant must reapply for qualification and meet **all** current eligibility requirements



What is the next step 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

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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