

WYOMING BOARD OF CERTIFIED PUBLIC ACCOUNTANTS

325 WEST 18TH STREET, STE 4, CHEYENNE, WY 82002
PH: (307) 777-7551 ♦ <http://cpaboard.state.wy.us>

EXAM CANDIDATE INFORMATION AND APPLICATION INSTRUCTIONS

Table of Contents

General2

Candidate Eligibility2

 Transfer Candidates.....2

 Applicants with Foreign Academic Credentials.....3

 Other Eligibility Considerations.....3

Exam Application Requirements and Instructions4

 Initial and Transfer Applications4

 Re-Examination Applications5

 Changes to personal information.....6

 Approved Application Process6

 Denied Applications7

Exam Testing Dates and Other Details.....6

Exam Results8

 Scores8

 Misconduct.....8

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EXAM CANDIDATE INFORMATION AND APPLICATION INSTRUCTIONS

GENERAL

This information packet is not intended to be an exhaustive compilation of the Board's rules. Applicants have a duty to familiarize themselves with the provisions of the Wyoming Certified Public Accountants Act and the Wyoming Board's rules. The Act and the rules are available on the Board's website at <http://cpaboard.state.wy.us> or you may 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 (testing center). Candidates may find the information regarding the organizations' processes at <https://nasba.org/exams/cpaexam/>.

Before submitting an application to qualify to sit for any or all portions of the exam, make certain to be prepared to pay for all sections applied for before you are able to schedule for any section. Once a candidate receives the Notice to Schedule (NTS) from NASBA, any change to sections applied for requires a new application to be submitted to the Board office with the appropriate application fee. *Once a candidate has submitted fees to NASBA to be issues an Authorization to Test (ATT), 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 [Exam Information & Instructions/Forms/Fees](#) 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 driver's license; or
- c) Have a current, valid Wyoming street address (not a P. O. Box); or
- d) Be currently employed in Wyoming or have a valid, documented and accepted offer of employment with a Wyoming CPA firm or other Wyoming employer 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); and
- f) An applicant shall furnish evidence, in the form of a transcript(s) issued directly to the Board office by the college or university, that he completed a baccalaureate degree including a minimum of twenty-four (24) semester credit hours covering various accounting subjects and a minimum of twenty-four (semester credits of business courses (other than accounting) a list of which is found in Chapter 2, Section 3 of the Board's rules.

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

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EXAM CANDIDATE INFORMATION AND APPLICATION INSTRUCTIONS

Transfer candidates must complete the [Authorization for Interstate Exchange of Examination and Licensure Information](#) form and send it 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 that will transfer the scores to inquire about applicable fees. Applications will remain pending until this completed form has been received at the Wyoming Board office.

Transfer applicants will also be required to complete the [Examination Application](#) form and submit it to the Wyoming Board office along with the applicable fee.

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. The Board recognizes foreign academic credentials evaluated by NASBA. Applicants must contact NASBA directly to request the evaluation of foreign academic credentials. This approval process is subject to change. Please contact the Board office with questions.

Other Eligibility Considerations:

Pursuant to Board rules, Chapter 2, Section 2 (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 any state or United States law;
- (iii) Conviction of any crime, an element of which is dishonesty or fraud, any state or United States law;
- (iv) Falsifying of information required by the application process; or
- (v) Misconduct on the CPA Examination as set forth in Section 4(e) of Chapter 2 of Board rules and regulations or as determined by any United States Board of Accountancy.

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EXAM CANDIDATE INFORMATION AND APPLICATION INSTRUCTIONS

EXAM APPLICATION REQUIREMENTS AND INSTRUCTIONS

Initial and Transfer Applications:

- This application is for Initial (first time applicants), transfer applicants (from another jurisdiction), and applicants that haven't applied or reapplied within the last three years.
- Complete both pages and sign the Examination Application
 - All fields and questions asked on the application must be completed. 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. *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.*
 - **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. 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, if any that will be made.
 - Release of Personal Information: To ensure the examination validity and security 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 provided in the exam application be provided to the database. This data will be used for the security and maintenance of the CPA examination and will not be disclosed to any other party for any purpose other than a purpose pre-approved by the Board. However, SSN data will not be released to outside parties. 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 candidate database has determined a candidate should be granted a notice to schedule (NTS). ***If a candidate denies release, an additional fee will be charged to provide the required security procedures.***
- Provide a copy of acceptable and legible and unexpired proof of identity (i.e. Driver's License)
 - Please verify the identification you provide the Board office will not expire prior to your exam date(s).
- Request ALL official transcripts be sent directly to the Board office.
 - Electronic transcripts will be accepted if sent directly from the institution to Jennifer.gorman2@wyo.gov or wycpaboard@wyo.gov.

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EXAM CANDIDATE INFORMATION AND APPLICATION INSTRUCTIONS

- Transcripts issued “to student” are not acceptable even if in an opened envelope.
- Pay the applicable fee.
 - For the candidates’ convenience, the Board has made available two different means of submitting the application fee and the completed application. (*All fees are non-refundable.*)
 - Paying with Check: Send the check (personal, business, and cashiers), payable to the Wyoming Board of CPAs along with the completed application and a copy of acceptable ID to the Board office at 325 West 18th Street, Suite 4, 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). The completed application and a copy of acceptable ID should then be submitted the same day by scanning and emailing it to jennifer.gorman2@wyo.gov.

Re-Examination Applications:

- This application is for applicants who have submitted an initial application or re-exam application within the last three years.
- Complete and sign the Re-Examination Application
 - All fields and questions asked on the application must be completed. 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. *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.*
 - **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: 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(s.)
 - Release of Personal Information: To ensure the examination validity and security 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 provided in the exam application be provided to the database. This data will be used for the security and maintenance of the CPA examination and will not be disclosed to any other party for any purpose other than a purpose pre-approved by the Board. However, SSN data will not be released to outside parties. If you fail to answer this question, an affirmative response will be assumed. No candidate will be allowed to take the exam until

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EXAM CANDIDATE INFORMATION AND APPLICATION INSTRUCTIONS

the national candidate database has determined a candidate should be granted a notice to schedule (NTS). ***If a candidate denies release, an additional fee will be charged to provide the required security procedures.***

- Provide a copy of acceptable and legible and unexpired proof of identity (i.e. Driver's License)
 - Please verify the identification you provide the Board office will not expire prior to your exam date(s).
- 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. Request ALL official transcripts be sent directly to the Board office.
- Pay the applicable fee.
 - For the candidates' convenience, the Board has made available two different means of submitting the application fee and the completed application. (*All fees are non-refundable.*)
 - Paying with Check: Send the check (personal, business, and cashiers), payable to the Wyoming Board of CPAs along with the completed application and a copy of acceptable ID to the Board office at 325 West 18th Street, Suite 4, 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 (\$50/Re-Exam application). The completed application and a copy of acceptable ID should then be submitted the same day by scanning and emailing it to jennifer.gorman2@wyo.gov.

Changes to personal information:

It is critical that 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 in addition to possible forfeiture of the scheduled exam appointment and all associated fees. Scheduling and score notification could also be disrupted.

Approved Application Process:

(Once all necessary documents have been submitted to the Board office, processing time may vary, however most applications can be processed in 5 to 7 business days.)

1. When the application is approved, the Board office 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 a Notice to Schedule (NTS). The candidate will be required to reapply and pay new application fees if he/she intends to proceed with testing.
2. NASBA will contact the candidate and provide a Payment Coupon (based on the sections applied for).
 - a. NASBA, AICPA, and Prometric fees must be paid directly to NASBA. Fees for all 3 organizations will be included in the amount on the payment coupons issued by NASBA.

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EXAM CANDIDATE INFORMATION AND APPLICATION INSTRUCTIONS

3. Once the fees for all sections applied for have been paid, the candidate will receive the 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, and forfeiture of all fees paid. The candidate will be required to reapply to the Board's office to proceed with testing.
 - 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 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 notification letter.

EXAM TESTING DATES AND OTHER DETAILS

Candidates will be able to take the computer based Uniform Certified Public Accountant Examination in the following months:

- Window 1: January, February, March 1st-10th
- Window 2: April, May, June 1st-10th
- Window 3: July, August, September 1st-10th
- Window 4: October, November, December 1st-10th

The AICPA scores exams and maintains the exam systems during the months of March 11th-31st, June 11th-30th, September 11th-30th, and December 11th-31st.

Candidates may schedule to sit for the exam at any Prometric site across the nation as long as there is an open spot.

TIP: NTS expiration dates may fall during times when no testing is available. Remember, testing is only available in the periods/testing windows set forth in this section. The NTS is only valid during open test windows.

There are provisions for re-scheduling if necessary, at the discretion of NASBA or Prometric Testing Centers in the event of inclement weather or other conditions outside of Prometric's control. Details will be provided by NASBA or the testing center.

For the best chance of scheduling to sit for exam sections, candidates are encouraged to schedule forty-five (45) days in advance of the test date. This much advance notice may not be required at all centers.

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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.
 - The AICPA scores all exam sections. Neither the Wyoming Board nor NASBA control the scoring process, including release of scores to candidates.
- Candidates should note 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 needing to retake an Exam section for which a score has expired.

Misconduct:

The Board is committed to maintaining the integrity of the examination. All instances of alleged misconduct will be investigated by the Board. Please carefully review the rules outlining the Board's policy on cheating in Chapter 2, Section 4(e) of Board rules.

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 wycpaboard@wyo.gov or jennifer.gorman2@wyo.gov. You may also call NASBA at 1-800-CPA-EXAM (1-800-272-3926) or email them at cpaexam@nasba.org.