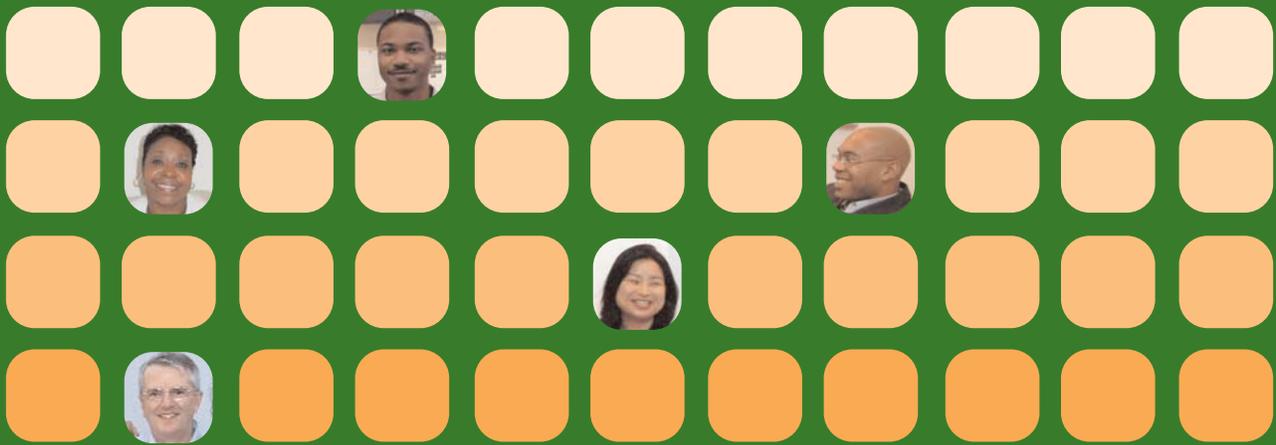


CPA Examination Services

C P A E S



Helping State Boards of Accountancy
Meet Their Examination Administration Needs in a
Complex Computer-Based Testing Environment

Guide to Services

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CPAES Client States and Territories

Colorado State Board of Accountancy
Connecticut State Board of Accountancy
Delaware State Board of Accountancy
Florida Board of Accountancy
Georgia State Board of Accountancy
Hawaii Board of Public Accountancy
Indiana Board of Accountancy
Iowa Accountancy Examining Board
Kansas Board of Accountancy
State Board of CPAs of Louisiana
Maine Board of Accountancy
Massachusetts Board of Public Accountancy
Michigan Board of Accountancy
Minnesota State Board of Accountancy
Missouri State Board of Accountancy
Montana State Board of Public Accountants
Nebraska State Board of Public Accountancy
New Jersey State Board of Accountancy
New Hampshire Board of Accountancy
New Mexico Public Accountancy Board
New York State Board for Public Accountancy
Accountancy Board of Ohio
Pennsylvania State Board of Accountancy
Puerto Rico Board of Accountancy
Rhode Island Board of Accountancy
South Carolina Board of Accountancy
Tennessee State Board of Accountancy
Utah Board of Accountancy
Vermont Board of Public Accountancy
Virginia Board of Accountancy
Wisconsin Accounting Examining Board

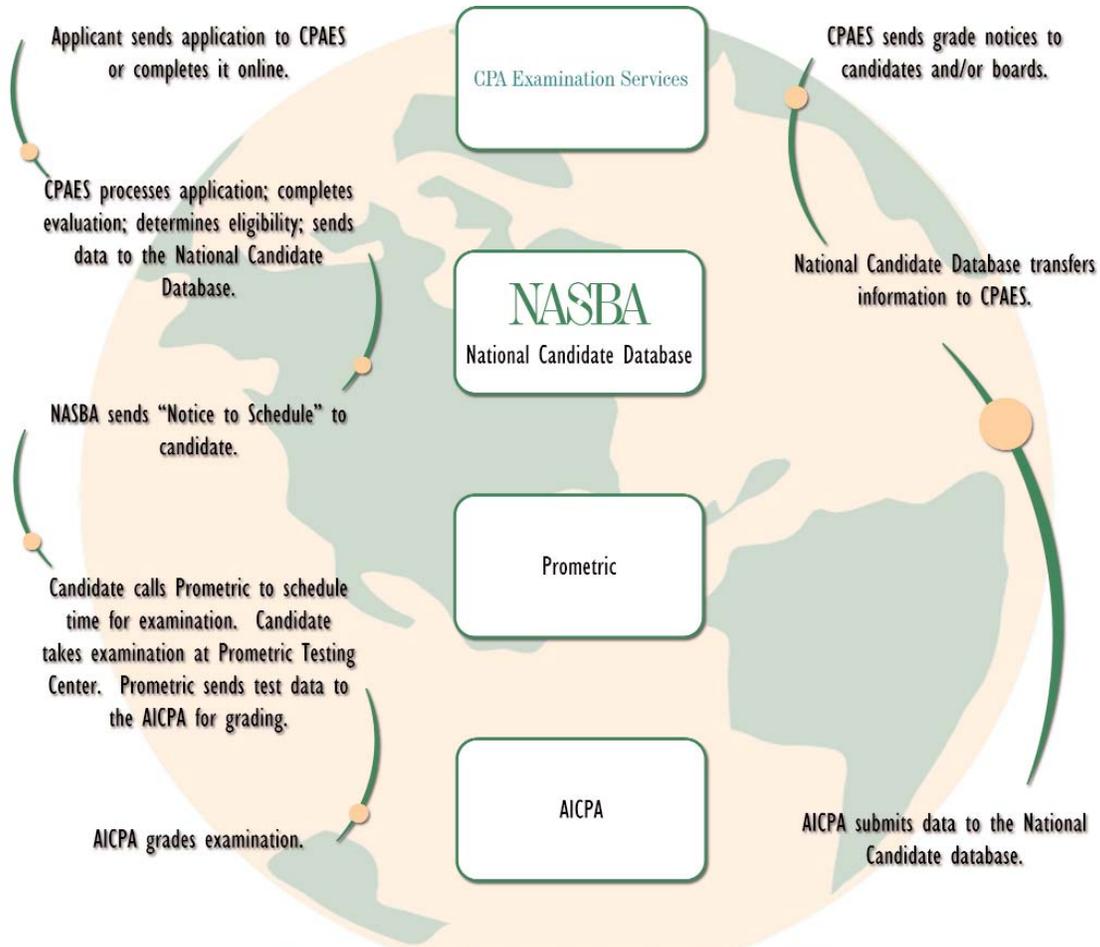
CPAES: NASBA's Flagship Service

NASBA's flagship program, CPA Examination Services (CPAES) provides boards of accountancy and CPA candidates with a comprehensive array of services related to the Uniform CPA Examination. In operation for more than 20 years, CPAES has maintained its reputation as the leader in delivering high-quality services in all aspects of CPA examination administration, by having a deep-seated understanding of the concerns of boards of accountancy and their candidates.

The computerization of the Uniform CPA Examination in April 2004 allowed candidates to apply for the examination on a daily basis. This frequency put a premium on the type of systems-efficient service CPAES provided under the paper based examination format. CPAES has the necessary telecommunications, computer, credential evaluation and online registrations systems. In addition, CPAES has successfully managed the increase in candidate volume due to the expertise of its staff, the systems that are in place and the experience garnered from administering the examination for more than two decades. With CPAES handling administrative aspects of the examination, board staff will have more time to concentrate on licensing, enforcement and other critical functions.

This brochure covers questions and answers related to examination administration, as well as the list of services CPAES can provide to boards of accountancy.

Information Flow Under CBT



The graphic above illustrates the flow of the information for a board that uses CPAES' comprehensive service option.

You Have Questions

How often will boards receive paper files for candidates who have passed all four sections of the examination?

CPAES will send passing files to boards as frequently as a board requests, however, we suggest that passing files be sent monthly.

How long does it take to complete application processing and credential evaluation?

Application processing and credential evaluation for first-time candidates will take an average of two to six weeks, provided the candidate has submitted complete and correct documentation. Application processing for reexamination candidates takes approximately 24-48 hours. CPAES transmits data to the National Candidate Database at least twice daily, so reexamination candidates should receive their Notice to Schedule (NTS) with 72 hours of registering.

Does each jurisdiction have a designated examination coordinator?

Yes. An examination coordinator is assigned to each jurisdiction and is supported by a team of Candidate Service Representatives, Application Coordinators and Credential Evaluators. CPAES' commitment to its clients is to provide the highest standards of service excellence.



CPAES Has Answers

Does CPAES maintain contact with Prometric to resolve testing issues?

Yes. CPAES works closely with Prometric to resolve any issues that arise at the testing sites. The board will be notified of any significant problems and of their resolution.

Can CPAES assist boards regarding reconciliation of answers, attendance, score reviews and appeals?

Yes. CPAES works closely with the National Candidate Database and the AICPA to ensure the accuracy of reconciliation and attendance. While the score review and appeal processes have changed under CBT, CPAES continues to assist boards and candidates in managing these processes.

We are not currently a CPAES state, but we are interested in some of CPAES' services. Is it possible to choose "a la carte" CPAES services?

Yes. CPAES' services may be chosen individually. Historically, jurisdictions have frequently asked for a particular mix of services and CPAES always tries to accommodate such requests.

For instance, a board may choose to handle its own initial application processing, including credential evaluation and then contract with CPAES to handle all services for the candidate after the evaluation is completed. Similarly, a board may elect to work with CPAES to process applications for reexamination candidates only. Other a la carte services include pre-evaluation of credentials, test center audits and licensure application processing.

CPAES can develop a specific service and price proposal upon request.

CPAES' Comprehensive Service Level

- ◆ Propose services to board and reach agreement on the unique set of services to be provided to that board
- ◆ Design application materials and have them approved by board
- ◆ Publish application materials: in paper form for mailing, electronically for e-mailing, on NASBA's Web site for downloading by candidate and on NASBA's Web site for online completion and payment by candidate
- ◆ Distribute application materials to candidates on request and post on NASBA's Web site (provide information necessary to link board's Web site to NASBA's Web site)
- ◆ Provide applicants with a toll-free telephone number (800-CPA-EXAM) that candidates may call during normal business hours to request information
- ◆ Respond to applicant requests regarding requirements, process to follow, timing of events, etc. (the average candidate telephones or e-mails three times)
- ◆ Provide applicants with a Web site (www.nasba.org) for reading, downloading information and applying online
- ◆ Provide applicants with a toll-free telephone number to apply for the examination
- ◆ Acknowledge receipt of application materials. Provide applicants with a website (www.nasba.org) to track application process, from receipt of issuance of NTS
- ◆ Process applications and fees (applications are received by mail, telephone and Internet)
- ◆ Distribute additional materials, such as *Information for Uniform CPA Examination Candidates* and *Instruction to Candidates*
- ◆ Evaluate educational qualifications of candidates to determine eligibility
- ◆ If candidate has academic credit from a foreign institution:
 - Instruct candidate on procedure to have foreign credentials evaluated, including fees
 - Receive foreign credential evaluation
 - Resolve any discrepancies with candidate and foreign credential evaluation service
- ◆ Notify and follow-up with candidates whose application materials are deficient (sixty percent of all first-time paper applications are deficient)
- ◆ Produce rosters of eligible candidates for board review and approval, if requested



CPAES' Comprehensive Service Level

- ◆ Process and evaluate requests for special accommodations from candidates seeking special accommodations under the Americans with Disabilities Act (ADA). This involves an individual negotiation process with each candidate, including receipt of a signed agreement from the candidate
- ◆ Notify National Candidate Database (and/or candidate) of candidate's eligibility to take the examination
- ◆ Remit portion of fees to board, if requested
- ◆ Remit portion of fees to National Candidate Database for distribution to NASBA, AICPA and Prometric
- ◆ Assist board in acquiring necessary hardware and software to communicate electronically with the National Candidate Database (transmitting both data and funds) and, if necessary, AICPA and Prometric (assist the board in addressing any electronic communication issues, if necessary)
- ◆ Resolve electronic communication issues among the board, CPAES and the National Candidate Database on an ongoing basis
- ◆ Track candidate progress from scheduling through CBT examination delivery
- ◆ Respond to candidate concerns regarding the CBT process
- ◆ Receive candidate scores from National Candidate Database
- ◆ Analyze scores and post appropriate credit to candidate records, including credit expiration dates, if any
- ◆ Provide board with score reports, including individual candidate credit status
- ◆ Hold scores of candidates with deficiencies after obtaining board approval
- ◆ Print and distribute score notices to candidates after board approval
- ◆ Provide passing candidates with licensure and other information
- ◆ Answer candidate questions about score results and diagnostics
- ◆ Maintain permanent electronic files for all candidates (paper files will be sent to the board after candidate passes the examination)
- ◆ Issue written and oral reports to the board
- ◆ Prepare statistical reports of candidate performance

Optional Services

Processing for Reexamination Candidates: CPAES can handle applications for reexamination after a board has processed a candidate's initial application, determined the candidate's eligibility, and transmitted the candidate eligibility to the National Candidate Database, and the candidate has scheduled and taken one or more sections of the computerized examination. CPAES services for reexamination candidates include:

- ◆ Provide applicants with a toll-free telephone number (800-CPA-EXAM) that candidates may call during normal business hours to request information
- ◆ Respond to applicant requests regarding requirements, procedures, timing of events, etc.
- ◆ Provide applicants with a Web site (www.nasba.org) for reading, downloading information and applying online
- ◆ Process applications and fees (applications are received by mail, telephone or Internet)
- ◆ Distribute additional materials, such as *Information for Uniform CPA Examination Candidates* and *Instruction to Candidates*
- ◆ Process and evaluate requests for special accommodations from candidates seeking special accommodations under the Americans with Disabilities Act (ADA). This involves an individual negotiation process with each candidate and receipt of a signed agreement from the candidate
- ◆ Produce rosters of eligible candidates for board review and approval, if requested
- ◆ Notify National Candidate Database (and/or candidate) of candidate's eligibility to take the examination
- ◆ Remit portion of fees to board, if requested
- ◆ Remit portion of fees to National Candidate Database for distribution to NASBA, AICPA and Prometric
- ◆ Track candidate progress from scheduling through CBT examination delivery
- ◆ Respond to candidate concerns regarding the CBT process
- ◆ Receive candidate scores from National Candidate Database
- ◆ Analyze scores and post appropriate credit to candidate records, including credit expiration dates, if any
- ◆ Print and distribute score notices to candidates

Optional Services

- ◆ Provide passing candidates with licensure and other information
- ◆ Answer candidate questions about score results and diagnostics
- ◆ Maintain permanent electronic files for all candidates
- ◆ Issue written and oral reports to the board

Ethics Examination: Provide passing candidates with ethics examination information and track their completion of the ethics examination. Candidate files are forwarded to the board only after the candidate has successfully completed the ethics examination.

Pre-Evaluation: Respond to candidates' requests for evaluation of their academic credentials prior to their applying for the examination. A separate application process is required.

Score Transfers: Transfer candidates' scores upon their requests to other jurisdictions. CPAES may process the entire candidate transfer form or share responsibility with the board for completion of the form. For example, CPAES would record the candidates' examination scores and the board would sign the form and affix a seal.

Reciprocal Candidate Evaluation: Provide CPAs who are planning to practice in other jurisdictions an individual evaluation of academic and other credentials prior to the completion of a license application.

Licensure Application Processing: Provide a comprehensive service of processing candidates' applications for licensure. Communications with board would be ongoing and the board would approve all applications.

Test Center Audits: Respond to boards of accountancy that want CPAES to observe and evaluate Prometric Testing Centers in its jurisdiction. CPAES will travel to some or all of a jurisdiction's Prometric Testing Centers to evaluate the centers' security, processing efficiency and performance to all other test center site standards. CPAES will also assist any boards that are considering operating their own test centers by performing a feasibility study and responding to any specific board concerns.

Process Special Accommodations (ADA): Respond to complex legal and clinical ADA-related decisions. CPAES' Test Accommodations Administrator is trained and qualified to evaluate individual eligibility, and negotiate and implement appropriate and reasonable accommodations in accordance with the law while maintaining the integrity of the examination.



Disaster Recovery Services

- ◆ Provide Board with hardware & software necessary to conduct routine back ups to existing systems. This should be done on a quarterly basis at a minimum.
- ◆ Provide secure storage area in Nashville for electronic backups
- ◆ Provide Board with emergency contact numbers for key NASBA staff
- ◆ Assign a key point of contact for board staff at NASBA during the recovery process
- ◆ Process applications and fees for licensure & renewals
- ◆ Contact your telephone service provider to reroute all incoming calls to the board office to one of NASBA's toll free numbers. NASBA will need the name and telephone number of your service provider and your account information to provide this service.
- ◆ Gain access through your service provider to your website in order to update with news bulletins regarding board office closure and contact information. NASBA will need the name and telephone of your service provider and your account information to provide this service.
- ◆ Contact your internet/web service provider to have all attempts to gain access to your website rerouted to our website at www.nasba.org. NASBA will need the name and telephone of your service provider and your account information to provide this service.
- ◆ Set up a special page on our Web site to provide information to all interested parties
- ◆ Contact the US Postal Service or other carriers to have mail & packages rerouted to our Nashville offices
- ◆ Respond to all inquiries regarding licensees that are in the Accountancy Licensee Database. This can include inquires from the public. NASBA can only provide information that is in the ALD at the time and what the Board has authorized for release.
- ◆ Transfer candidates' scores upon their requests to other jurisdictions.

Disaster Recovery Services

- ◆ Assist board in acquiring necessary hardware and software to set up temporary offices
- ◆ Provide board with temporary office space in our Nashville offices
- ◆ Assist board with temporary relocation of staff to our Nashville offices
- ◆ Provide board with temporary staff to assist in relocation to other areas
- ◆ Provide board with temporary staff to assist in recovery efforts
- ◆ Update candidate records to reflect extensions of Notices to Schedule (NTS) or conditional credit, if the candidate has been negatively impacted by disaster
- ◆ Assist candidates impacted by disaster with Prometric scheduling, rescheduling & cancellations
- ◆ Process and evaluate requests for special accommodations from examination candidates seeking special accommodations under the Americans with Disabilities Act (ADA)
- ◆ Respond to all inquiries and concerns regarding examination candidates that are in the National Candidate Database
- ◆ Evaluate educational qualifications of examination or licensee candidates to determine eligibility
- ◆ Acknowledge receipt of materials
- ◆ Provide candidates with on-line score reporting
- ◆ Print and distribute score notices directly to candidates
- ◆ Provide passing examination candidates with licensure and other information
- ◆ Answer candidate questions about score results and performance charts
- ◆ Distribute additional materials, such as Information for Uniform CPA Examination Candidates

CPAES: At Your Service

Why choose CPAES? CPAES can assist state boards of accountancy by providing resources that will help the board carry out its regulatory responsibility for administration of the CPA Examination. CPAES works with each client to provide custom-designed services that comply with the jurisdiction's statutes, rules and requirements. In addition, CPAES representatives consult with the board to ensure compliance with the unique requirements and recommendations of the board in every way. This consultation also serves to clarify the roles and functions of CPAES and the board of accountancy with respect to the service provided and ongoing responsibilities.

By outsourcing examination administration tasks to CPAES, boards are able to preserve valuable time and allocate staff resources to other projects. Boards can concentrate on their most important mission of protecting the public interest.

CPAES representatives are able to visit your board in-person to attend a board meeting or visit the board office and describe its services in detail. A written proposal that outlines services and prices is available upon request.

NASBA Contact Information

CPAES Candidates
 1-800-CPA-EXAM
 (1-800-372-3926)

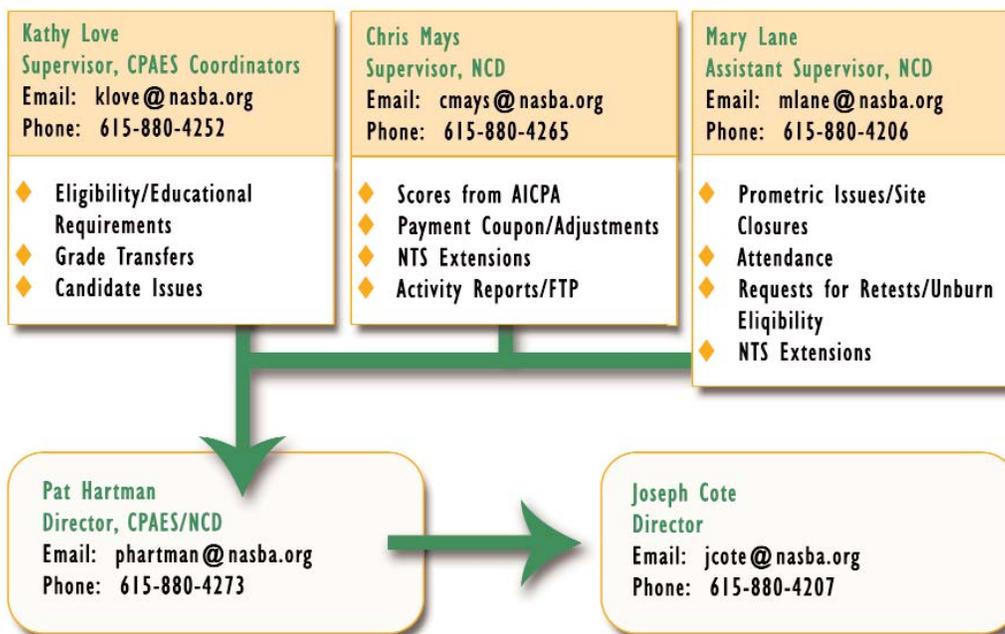
Non-CPAES Candidates
 1-866-MYNASBA
 (1-866-696-2722)

All Candidates should call the CSR line above and, if necessary, they will be referred to the State Coordinator.
 Candidate complaints should be referred to Penny Vernon, Manager, Candidate Care
 Email: candidatecare@nasba.org Phone: 615-880-4209

CPAES State Boards of Accountancy
 1-800-CPA-EXAM (CSR Line) or State Coordinator

Non-CPAES State Boards of Accountancy
 1-800-297-6096 or NCD Coordinator

If the Coordinator is unable to resolve the issue, they will escalate the problem to one of the following:





NASBA

150 Fourth Avenue North, Suite 700
Nashville, TN 37219-2417
Telephone: 615.880.4200 Fax: 615.880.4290
www.nasba.org