



Certification Page Regular and Emergency Rules

Revised September 2016

Emergency Rules *(After completing all of Sections 1 through 3, proceed to Section 5 below)*

Regular Rules

1. General Information

a. Agency/Board Name Wyoming Board of Certified Public Accountants		
b. Agency/Board Address 325 West 18th Street, Ste. 4	c. City Cheyenne	d. Zip Code 82002
e. Name of Agency Liaison Pamela Ivey	f. Agency Liaison Telephone Number 307-777-7551	
g. Agency Liaison Email Address pamela.ivey@wyo.gov	h. Adoption Date 11/7/2017	
i. Program Accountants, Board of Certified Public		

2. Legislative Enactment

For purposes of this Section 2, "new" only applies to regular rules promulgated in response to a Wyoming legislative enactment not previously addressed in whole or in part by prior rulemaking and does not include rules adopted in response to a federal mandate.

a. Are these rules new as per the above description and the definition of "new" in Chapter 1 of the Rules on Rules?

No. Yes. Please provide the Enrolled Act Numbers and Years Enacted:

3. Rule Type and Information

a. Provide the Chapter Number, Title, and Proposed Action for Each Chapter.
(Please use the Additional Rule Information form for more than 10 chapters and attach it to this certification)

Chapter Number:	Chapter Name:	New	Amended	Repealed
Two	Examination	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Three	Certificates	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
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		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

3. State Government Notice of Intended Rulemaking

- a. Date on which the Proposed Rule Packet (consisting of the Notice of Intent as per W.S. 16-3-103(a), Statement of Principal Reasons, strike and underscore format and a clean copy of each chapter of rules were:
- approved as to form by the Registrar of Rules; and
 - provided to the Legislative Service Office and Attorney General:

4. Public Notice of Intended Rulemaking

- a. Notice was mailed 45 days in advance to all persons who made a timely request for advance notice. No. Yes. N/A
- b. A public hearing was held on the proposed rules. No. Yes. Please complete the boxes below.

Date:	Time:	City:	Location:

- c. If applicable, describe the emergency which requires promulgation of these rules without providing notice or an opportunity for a public hearing:

5. Final Filing of Rules

- a. Date on which the Certification Page with original signatures and final rules were sent to the Attorney General's Office for the Governor's signature:
- b. Date on which final rules were approved as to form by the Secretary of State and sent to the Legislative Service Office:
- c. The Statement of Reasons is attached to this certification.

6. Agency/Board Certification

The undersigned certifies that the foregoing information is correct.

Signature of Authorized Individual



Printed Name of Signatory

Pamela Ivey

Signatory Title

Executive Director

Date of Signature

November 7, 2017

7. Governor's Certification

I have reviewed these rules and determined that they:

1. Are within the scope of the statutory authority delegated to the adopting agency;
2. Appear to be within the scope of the legislative purpose of the statutory authority; and, if emergency rules,
3. Are necessary and that I concur in the finding that they are an emergency.

Therefore, I approve the same.

Governor's Signature

Date of Signature

To: Office of the Governor
From: Pamela Ivey on behalf of the Wyoming Board of Certified Public Accountants
Subject: EMERGENCY Rules for Wyoming Board of Certified Public Accountants
Date: November 13, 2017
Priority: **HIGH**

Summary: In 2017, the Wyoming legislature revised the minimum education requirements for applicants to qualify to sit for the Uniform CPA Examination as Wyoming candidates. (Wyo. Sess. Laws, Ch. 168) Specifically, the legislature amended W.S. § 33-3-111 to reduce the minimum education requirement to allow current student to sit for the Examination which completing their education. The new statutory language was effective on July 1, 2017 and modifications to the board's rules in chapters 2 and 3 are required.

The set of rules being filed is the Emergency version. Non-emergency versions of chapters 2 and 3 have been filed for public exposure and the full rules promulgation process. The original emergency rules filing will expire on November 14, 2017. The Board took action to readopt the emergency rules to provide time for the regular versions of the chapters to be fully promulgated.

Agency Contact Name: Pamela Ivey
Agency Contact Phone: 307-777-7551
Agency Contact Email: pamela.ivey@wyo.gov

STATEMENT OF REASONS

FOR ADOPTION OF EMERGENCY RULES

In 2017, the Wyoming legislature revised the minimum education requirements for applicants to qualify to sit for the Uniform CPA Examination as Wyoming candidates. *See* 2017 Wyo. Sess. Laws, Ch. 168. Specifically, the legislature amended W.S. § 33-3-111 to reduce the minimum education requirement to allow current students to sit for the Examination while completing their education. The new statutory language will be effective on July 1, 2017 and modifications to the board's rules in chapters 2 and 3 are required.

Currently, the minimum education requirement for an applicant to qualify to sit for the Examination as a Wyoming candidate is one-hundred-fifty (150) semester credit hours of college education. The education must include a baccalaureate or higher degree conferred by a college or university acceptable to the board, the total educational program must include an accounting concentration or equivalent as determined to be appropriate by the rules and regulations of the board. Effective July 1, 2017, an applicant applying to sit for the Examination as a Wyoming candidate must complete a baccalaureate or higher degree conferred by a college or university acceptable to the board, with a total educational program that includes an accounting concentration or its equivalent as determined appropriate by the rules and regulations of the board.

Chapter 2 of the board's rules pertains to "Examination." Changes proposed to the chapter will remove the language pertaining to the one-hundred-fifty (150) semester credit hours of education. The one-hundred-fifty (150) semester credit hours of education is still required in order for an applicant to qualify for issuance of a CPA certificate once all other requirements have been met including successfully passing all four (4) parts of the Examination. Accordingly, the reference to the one-hundred-fifty (150) semester credit hours of minimum education requirement has been moved to chapter 3 of the board's rules, pertaining to "Certificates." In addition to incorporating the statutory changes, the amendments to chapters 2 and 3 contain non-substantive clean-up language and remove provisions that unnecessarily duplicate statutory language or conflict with statutory language. Further, the rules are amended to conform to the format prescribed by the Secretary of State's rules on rules. Finally, current section 2(c)(iii) of chapter 2 is amended to reference Higher Learning Commission instead of North Central Association of Colleges and Schools. This is because Board office received notification that the North Central Association of Colleges and Schools had been dissolved and replaced by the Higher Learning Commission.

Chapter 2 Examination

**Emergency rules are in effect no longer than 120 days after filing
with the Registrar of Rules.**

Section 1. Authority. These rules are promulgated pursuant to W.S. 33-3-108 and W.S. 33-3-111.

Section 2. Applications for Examination.

(a) Applicants shall furnish all information required by the application form and other information, including proof of identity, as required by the Board. Each application, when filed, shall be accompanied by a non-refundable application fee, as determined by Section 3(d) of this Chapter, payable to the Wyoming Board of Certified Public Accountants. Forms may be obtained from the Board's office located in Cheyenne, Wyoming or may be downloaded from the Board's web-site.

(b) The Board will forward notification of eligibility in the form of an Authorization to Test (ATT) for the computer-based examination to the candidate and NASBA's National Candidate Database. Upon receipt of the ATT from the Board, the candidate shall:

(i) Contact NASBA to obtain a Notice to Schedule (NTS) the examination,
and

(ii) Forward all applicable examination fees required by Section 3(d) of this Chapter to NASBA.

(c) The ATT will expire six (6) months from the date of the NTS, when the candidate tests for a particular section, or six (6) months from the date the application was filed if an NTS is not issued. Once the ATT has expired, all fees, including examination fees, are forfeited and the candidate must reapply to the Board.

(d) Eligible candidates who have received an NTS shall independently contact a test center identified by the Board or NASBA to schedule the time and place for the examination at an approved test site.

(e) A candidate who fails to appear for a scheduled section of the examination shall forfeit the application fee paid to the Board and the applicable examination fees paid to NASBA.

(f) The Board reserves the right to deny the application or invalidate scores of any individual for any of the following reasons:

(i) Failure to furnish all information required under this chapter;

(ii) Conviction of a felony under the laws of Wyoming or any other state or under the laws of the United States;

(iii) Conviction of any crime, an element of which is dishonesty or fraud, under the laws of Wyoming or any other state or under the laws of the United States;

(iv) Falsification of information required by the application process; or

(v) A finding of cheating on the CPA examination as set forth in Section 3(e) of this Chapter or as issued by any United States Board of Accountancy.

(g) Applicants shall complete the Uniform CPA Examination Statistical Questionnaire. The board will not release examination scores (grades) until the questionnaire has been completed.

(h) Applicants will be deemed to have met the requirements of W.S. 33-3-109(a)(i) through (ii) through the following:

(i) Is at least eighteen years of age; and

(ii) Holds a valid Wyoming drivers license; or

(iii) Has a current Wyoming physical/street address (not P.O. Box); or

(iv) Is currently employed in Wyoming or has a valid documented and accepted offer of employment that will begin within (six) 6 months of the application date; or

(v) Is a current student at a Wyoming community college or the University of Wyoming (UW).

Section 3. Education Requirements.

(a) 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 one of the following education requirements:

(i) An applicant shall have completed a baccalaureate or higher degree including a minimum of twenty-four (24) semester hours in accounting courses in some or all of the following subjects:

(A) Financial accounting and reporting for business organizations;

(B) Financial accounting and reporting for government and not-for profit entities;

- (C) Auditing and attestation services;
- (D) Managerial or cost accounting;
- (E) Taxation;
- (F) Fraud Examination;
- (G) Internal controls and risk assessment;
- (H) Financial statement analysis;
- (I) Accounting or tax research and analysis;
- (J) Accounting information systems;
- (K) Ethics; or

(L) Other areas included in the Uniform CPA Examination Content Specification Outline or as may be determined by the Board.

(b) A maximum of six (6) semester hours for internships as defined in this chapter may count toward the accounting or business subject matter requirements.

(c) The official transcript which evidences compliance with the requirements set forth in subsection (a) above shall be forwarded to the Board's office directly from the college or university which is accredited by one of the following accrediting associations:

- (i) New England Association of Schools and Colleges;
- (ii) Middle States Association of Colleges and Secondary Schools;
- (iii) Higher Learning Commission;
- (iv) Northwest Commission on Colleges & Universities;
- (v) Southern Association of Colleges and Schools;
- (vi) Western Association of Schools and Colleges; or
- (vii) Association to Advance Collegiate Schools of Business (AACSB).

(d) Credit earned through life experience as a result of passage of the Uniform CPA Examination shall not qualify towards meeting any of these course requirements.

(e) Transcripts which document a graduate degree with a concentration in accounting from a program that is accredited in accounting by the AACSB shall be deemed equivalent to the requirements outlined in subsections (a)(i) of this section.

(f) One quarter unit or hour is equivalent to two-thirds (2/3) of a semester unit or hour.

(g) All candidates qualifying under W.S. 33-3-111 are required to submit an official copy of the final transcript showing the degree and date awarded. Education requirements shall be met before the certificate is issued.

(h) Candidates qualifying based on a degree earned in a foreign country shall submit transcripts to a foreign accountants credentials service acceptable to the Board for evaluation. That evaluation shall verify that the degree awarded was transferrable to an institution of higher education in the United States and verify that the accounting courses are equivalent to those taken to qualify as a candidate in the United States.

(i) "Internship" means short-term faculty supervised work experience usually related to a student's major field of study for which the student earns academic credit.

Section 4. Examinations - Certified Public Accountant.

(a) The Board shall use the Uniform CPA Examination and advisory grading service.

(b) The candidate shall receive a passing grade in each of the four (4) examination sections before a certificate will be issued. A passing grade shall be seventy-five (75). Credit for passing a section is valid from the actual date of the testing event regardless of the date the candidate is actually notified of or receives the score.

(c) Granting of Credit.

(i) A candidate may take test sections individually and in any order. Credit for any test section(s) passed shall be valid for eighteen (18) months from the actual date the candidate took the test section. A candidate must pass all four (4) test sections within a rolling eighteen-month period which begins on the date the first passed test section was taken. A candidate may take any section of the examination up to four times during a one-year period but cannot retake any failed test section in any one three-month testing period. In the event all four (4) test sections are not passed in the rolling eighteen (18) month period, credit for any test section passed outside the eighteen (18) month period will expire and that test section must be retaken. The eighteen (18) month period may be extended by the Board at its discretion upon a showing by the candidate of the existence of conditions beyond control.

(ii) Transfer credit shall be granted to a candidate for satisfactory completion of any section of the Uniform CPA Examination given by the licensing authority in any

jurisdiction, provided the requirements as outlined in W.S. 33-3-109 and Sections 2 and 3 of this Chapter have been met.

(d) **Fees:** Each candidate shall pay an initial application fee to the Board office not to exceed \$110.00 or a re-examination application fee not to exceed \$50.00. The actual examination fees charged to candidates by the AICPA, NASBA, and Prometric (test delivery service provider) are paid directly to NASBA which passes the fees on to the AICPA and Prometric testing centers. All transfer candidates who qualify pursuant to subsection (c)(ii) above and all re-exam candidates who last applied for the examination in excess of three (3) years prior to the current application date shall pay initial application fees. An application fee will be assessed for each application regardless of the number of examination sections applied for on each application.

(e) **Cheating by a candidate in applying for, taking, or subsequent to the examination** will be deemed to invalidate any grade otherwise earned by a candidate on any test section of the examination, may require the candidate to be relocated, or may warrant summary expulsion from the test site and disqualification from taking the examination for a specified period of time. For purposes of this rule, the following actions or attempted activities, among others, may be considered cheating:

- (i) **Falsifying or misrepresenting educational credentials or other information required for admission to the examination;**
- (ii) **Communication between candidates or others inside or outside the test site while the examination is in progress;**
- (iii) **Copying another candidate's answers while the examination is in progress;**
- (iv) **Impersonating a candidate or having an impersonator take the test;**
- (v) **Reference to crib sheets, textbooks, or other materials or electronic media (other than provided to the candidate as part of the examination) inside or outside the test site while the examination is in progress;**
- (vi) **Selling, buying, distributing, or receiving any portion of a future or current examination;**
- (vii) **Violation of the non-disclosure prohibitions of the examination or aiding or abetting another in doing so;**
- (viii) **Failure to follow examination procedures or instructions; or**
- (ix) **Retaking or attempting to retake a test section by an individual holding a valid certificate or by a candidate who has unexpired credit for having passed the same test**

section, unless the individual has been directed to retake a test section pursuant to Board order or unless the Board has expressly authorized the individual to retake the test section.

(f) In any case where the Board believes it has evidence a candidate has cheated on the examination, including those cases where the candidate has been expelled from the examination, the Board shall conduct an investigation and may conduct a hearing consistent with the Wyoming Administrative Procedure Act following the examination session. Upon implementation of the computer-based examination, the Board may notify NASBA, the AICPA, and the test center of the circumstances. In any case where a candidate is barred from taking the examination in the future, the Board will provide information regarding the Board's findings and actions taken to any other Board of Accountancy to which the candidate may apply.

(g) The Board will allow a Wyoming candidate the privilege to review the grades earned on his/her examination within sixty (60) days after the release of the examination section grades in question.

Section 5. Special Provisions.

(a) The Board recognizes its responsibility to accommodate the identified needs of qualified individuals with disabilities by making reasonable modifications or providing auxiliary aids or services. This does not mean that all requests for accommodation, auxiliary aids, or services will be granted, or that the candidate will receive the particular accommodations or services sought. The Board is not required to grant the request if doing so would fundamentally alter the measurement of skills or knowledge the examination is intended to test, or would create undue financial or administrative burden.

(b) The Board will evaluate requests for reasonable accommodations for disabled candidates who, because of special circumstances, believe they will need additional time to complete the examination and/or special accommodations for the taking of the examination on an individual basis.

(i) A "disability" is defined as having a physical or mental impairment that substantially limits one or more of the major life activities of an individual; having a record of such an impairment; or being regarded as having such an impairment. Mental impairment includes any mental or psychological disorder such as organic brain syndrome, emotional or mental illness and specific learning disabilities.

(ii) A "learning disability" is defined as individual evidence of significant learning difficulties which substantially affect or limit one or more major life activities, and which are not primarily due to cultural, emotional, or motivational factors. The term does not include learning problems which are primarily the result of visual, hearing, or motor disabilities, mental retardation, emotional disturbance, or of environmental, cultural, or economic disadvantage. The individual must demonstrate at least overall intellectual functioning as measured by general cognitive ability tests and show evidence of significant impairment in one or more of the following areas of intellectual functioning and information processing: attention

and concentration; efficiency and speed of information processing; reception (perception and verbal comprehension); memory (ability for new learning); cognitive thinking; and expression. Significant impairment is generally determined by a discrepancy of 1.5 standard deviations, or more, between the individual's intellectual functioning, as measured by general cognitive ability tests as outlined in the List of Most Commonly Used Reliable Standardized Psychometric Tests as adopted by the Board and actual performance on reliable standardized measures of attention and concentration, memory, language reception and expression, cognition, as well as academic areas of reading, spelling, writing, and mathematics.

(c) To request special accommodations, a candidate shall submit a written request for specific accommodations with the application. The Board may confer with consultants on the appropriateness of the request, or may request the candidate submit a second opinion. The candidate shall supply the following materials for the Board's evaluation. All materials are to be signed, original statements and shall be kept confidential to the extent provided by law. Photocopies will not be accepted:

- (i) Identification of the type of disability (physical, mental, learning).
- (ii) Professional verification of the disability by a qualified evaluator.

(A) Credential requirements of the evaluator:

(I) For physical or mental disabilities, the evaluator must be a licensed physician or licensed psychologist with special expertise in the area of the disability. If someone else who does not fit these criteria completes the evaluation, the Board may require another evaluation by a professional of their choosing, and the request may be delayed.

(II) In the case of learning disabilities, a qualified evaluator must have sufficient experience to be considered qualified to evaluate the existence of proposed accommodations needed for the specific learning disabilities. The evaluator must be either a licensed psychologist or licensed physician who possesses a minimum of three (3) years experience working with adults with learning disabilities or another professional who possesses a master's or doctorate degree in special education or educational psychology from a regionally accredited institution. The professional's training must include at least three (3) years of equivalent training and experience in all of the following areas: a) assessing intellectual ability level and interpreting tests of such ability; b) screening for cultural, emotional and motivational factors; c) assessing achievement level; and d) administering tests to measure attention and concentration, memory, language reception and expression, cognition, reading, spelling, writing and mathematics.

(B) Professional verification of the disability must include:

- (I) The nature and extent of the disability;

(II) The test(s) performed to diagnose the disability (if applicable);

(III) The effect of the disability on the candidate's ability to perform under standard testing conditions;

(IV) The recommended accommodation and how it relates to the candidate's disability, given the format of the examination;

(V) The professional's name, title, telephone number, professional license or certification number, education credential, and his/her original signature; and

(VI) A description of the professional's educational experience which qualifies him/her to make the determination.

(iii) An outline of accommodations or auxiliary aids needed; and

(iv) A history of prior accommodations made in relation to the currently identified disability.

(v) The Board shall respond to all requests detailing what accommodations will be provided. The candidate shall sign and return this letter to the Board indicating the candidate's acceptance of the specified accommodations.

(vi) No changes in any special accommodations granted may be made unless further documentation is presented that proves that there has been a change in the condition of the candidate. The Board may request confirmation of the original diagnosis every two (2) years.

(vii) The candidate shall pay for the statements submitted to the Board. The Board's consultants and any second opinions shall be paid by the Board.

(d) Appeal of Denial of Request.

(i) A candidate whose request for accommodation, auxiliary aids, or services is denied in whole or in part will be provided with the reasons, and may appeal the denial in accordance with these procedures.

(ii) If the denial is based on the rejection of the professional's opinion supporting the request, the Board must support such rejection with evidence from another expert with whom it has consulted in evaluating the candidate's request. The candidate will be provided with the general opinion of the Board's expert, including the basis for the opinion. A candidate's appeal of a decision denying his/her request shall be in the form of a signed or otherwise verified request, including the following: candidate's name, date of request, the appeal

itself, and facts in support of the appeal. The appeal must be accompanied by documentation not previously provided which the candidate wishes the Board to consider in its decision. The appeal must be postmarked no later than seven (7) days after the candidate receives notification of the denial. The Board reserves the right to request further evidence on the necessity of the accommodation. In such cases, the Board will assume responsibility for any expenses incurred in obtaining this information.

Section 6. Security and Irregularities. Notwithstanding any other provisions under these rules, the Board may postpone scheduled examinations, the release of grades, or the issuance of certificates due to a breach of examination security; unauthorized acquisition or disclosure of the contents of an examination; suspected or actual negligence, errors, omissions, or irregularities in conducting an examination; or for any other reasonable cause or unforeseen circumstance.

Section 7. Board Authority. The board, at its discretion, may suspend the examination requirements imposed by this Chapter for undue hardship, the existence of conditions beyond a candidate's control, or other good cause shown.

~~CHAPTER 2~~**Chapter 2**
~~EXAMINATION (Effective —)~~**Examination**

**Emergency rules are in effect no longer than 120 days after filing
with the Registrar of Rules.**

Section 1. Authority. These rules are promulgated pursuant to W.S. 33-3-108 and W.S. 33-3-111.

Section ~~1~~2. Applications for Examination.

(a) Applicants shall furnish all information required by the application form and other information, including proof of identity, as required by the Board. Each application, when filed, shall be accompanied by a non-refundable application fee, as determined by Section 3(d) of this Chapter, payable to the Wyoming Board of Certified Public Accountants. ~~Applications filed more than ninety (90) days prior to the date the education requirements will be completed will not be accepted.~~ Forms may be obtained from the Board's office located in Cheyenne, Wyoming or may be downloaded from the Board's web-site.

(b) The Board will forward notification of eligibility in the form of an Authorization to Test (ATT) for the computer-based examination to the candidate and NASBA's National Candidate Database. Upon receipt of the ATT from the Board, the candidate shall:

(i) ~~C~~eontact NASBA to obtain a Notice to Schedule (NTS) the examination, and

(ii) ~~F~~forward all applicable examination fees required by Section 3(d) of this Chapter to NASBA.

(c) The ATT will expire six (6) months from the date of the NTS, when the candidate tests for a particular section, or six (6) months from the date the application was filed if an NTS is not issued. Once the ATT has expired, all fees, including examination fees, are forfeited and the candidate must reapply to the Board.

(d) Eligible candidates who have received an NTS shall independently contact a test center identified by the Board or NASBA to schedule the time and place for the examination at an approved test site.

(e) A candidate who fails to appear for a scheduled section of the examination shall forfeit the application fee paid to the Board and the applicable examination fees paid to NASBA.

(f) The Board reserves the right to deny the application or invalidate scores of any individual for any of the following reasons:

(i) ~~F~~failure to furnish all information required under this chapter;

- (ii) ~~C~~onviction of a felony under the laws of Wyoming or any other state or under the laws of the United States;
 - (iii) ~~C~~onviction of any crime, an element of which is dishonesty or fraud, under the laws of Wyoming or any other state or under the laws of the United States;
 - (iv) ~~F~~falsification of information required by the application process; or
 - (v) ~~A~~a finding of cheating on the CPA examination as set forth in Section 3(e) of this Chapter or as issued by any United States Board of Accountancy.
- (g) Applicants shall complete the Uniform CPA Examination Statistical Questionnaire. The board will not release examination scores (grades) until the questionnaire has been completed.
- (h) Applicants will be deemed to have met the requirements of W.S. 33-3-109(a)(i) through (ii) through the following:
- (i) ~~I~~is at least eighteen years of age; and
 - (ii) ~~H~~holds a valid Wyoming drivers license; or
 - (iii) ~~H~~has a current Wyoming physical/street address (not P.O. Box); or
 - (iv) ~~I~~is currently employed in Wyoming or has a valid documented and accepted offer of employment that will begin within (six) 6 months of the application date; or
 - (v) ~~I~~is a current student at a Wyoming community college or the University of Wyoming (UW) ~~or will graduate from UW within six months of the application date.~~

Section ~~32~~. Education Requirements.

- (a) ~~An Initial and transfer~~ applicants shall furnish evidence, in the form of a transcript(s) issued directly to the Board office by the college or university, ~~of that he completed~~ ~~ion of~~ one of the following education requirements:
- (i) ~~Prior to January 1, 2012~~ ~~A~~an applicant ~~who qualifies under W.S. 33-3-109(a)(v)(A)~~ shall have completed a baccalaureate or higher degree including a minimum of twenty-four (24) semester hours in accounting courses in some or all of the following subjects:
 - (A) Financial accounting and reporting for business organizations;

- profit entities;
- (B) Financial accounting and reporting for government and not-for-profit entities;
 - (C) Auditing and attestation services;
 - (D) Managerial or cost accounting;
 - (E) Taxation;
 - (F) Fraud Examination;
 - (G) Internal controls and risk assessment;
 - (H) Financial statement analysis;
 - (I) Accounting or tax research and analysis;
 - (J) Accounting information systems;
 - (K) Ethics; or
 - (L) Other areas included in the Uniform CPA Examination Content Specification Outline (CSO) or as may be determined by the Board.

~~(ii) — An applicant who qualifies under W. S. 33-3-109 (a)(v)(C) shall have completed at least 24 semester hours of upper division or graduate level accounting courses excluding principles or introductory accounting covering some or all of the subjects listed in subsection (i)(A-L) above and at least 24 semester hours of business courses (other than accounting) at the undergraduate or graduate level covering some or all of the following subjects:~~

- ~~(A) — Business law;~~
- ~~(B) — Economics;~~
- ~~(C) — Management;~~
- ~~(D) — Marketing;~~
- ~~(E) — Finance;~~
- ~~(F) — Business communications;~~
- ~~(G) — Statistics;~~
- ~~(H) — Quantitative methods;~~

- ~~(I) — Technical writing;~~
- ~~(J) — Information systems or technology;~~
- ~~(K) — Ethics; or~~
- ~~(L) — Others areas as may be determined by the Board.~~

~~(iii) — Applicants who initially qualify for the examination under W.S. 33-3-109(a)(v)(A) before January 1, 2012 may continue to apply for the examination after January 1, 2012 and must meet either the education requirement imposed by W.S. 33-3-109(a)(v)(C) and one year of experience or complete four years of experience to be certified.~~

~~(iv) — Applicants who initially qualify for the examination after January 1, 2012 must meet the education requirement imposed by W. S. 33-3-109(a)(v)(C) and section (ii) above or provide proof of enrollment which documents these education requirements will be completed within ninety (90) days of the application date.~~

(b) A maximum of six (6) semester hours for internships as defined in this chapter may count toward the accounting or business subject matter requirements.

(c) The official transcript which evidences compliance with the requirements set forth in subsections (a) ~~and (b)~~ above shall be forwarded to the Board's office directly from the college or university which is accredited by one of the following accrediting associations:-

- (i) New England Association of Schools and Colleges;
- (ii) Middle States Association of Colleges and Secondary Schools;
- (iii) ~~North Central Association of Colleges and Schools~~Higher Learning Commission;
- (iv) Northwest Commission on Colleges & Universities;
- (v) Southern Association of Colleges and Schools;
- (vi) Western Association of Schools and Colleges; or
- (vii) Association to Advance Collegiate Schools of Business (AACSB).

(d) Credit earned through life experience as a result of passage of the Uniform CPA ~~the~~ Examination shall not qualify towards meeting any of these course requirements.

(e) Transcripts which document a graduate degree with a concentration in accounting from a program that is accredited in accounting by the AACSB shall be deemed equivalent to the requirements outlined in subsections (a)(i) ~~through (ii)~~ of this section.

(f) One quarter unit or hour is equivalent to two-thirds (2/3) of a semester unit or hour.

(g) All candidates qualifying under W.S. 33-3-111 are required to submit an official copy of the final transcript showing the degree and date awarded. Education requirements shall be met ~~before the candidate is authorized to re-test~~ or before the certificate ~~will be~~ is issued.

(h) Candidates qualifying based on a degree earned in a foreign country shall submit transcripts to a foreign accountants credentials service acceptable to the Board for evaluation. That evaluation shall verify that the degree awarded was transferrable to an institution of higher education in the United States and verify that the accounting courses are equivalent to those taken to qualify as a candidate in the United States.

(i) “Internship” means short-term faculty supervised work experience usually related to a student’s major field of study, for which the student earns academic credit.

Section 43. Examinations - Certified Public Accountant.

(a) The Board shall use the Uniform ~~AICPA~~ Examination and advisory grading service.

(b) The candidate shall receive a passing grade in each of the four (4) examination sections before a certificate will be issued. A passing grade shall be seventy-five (75). Credit for passing a section is valid from the actual date of the testing event regardless of the date the candidate is actually notified of or receives the score.

(c) Granting of Credit.

(i) A candidate may take test sections individually and in any order. Credit for any test section(s) passed shall be valid for eighteen (18) months from the actual date the candidate took the test section. A candidate must pass all four (4) test sections within a rolling eighteen_ month period which begins on the date the first passed test section was taken. A candidate may take any section of the examination up to four times during a one-year period but cannot retake any failed test section in any one three-month testing period. In the event all four (4) test sections are not passed in the rolling eighteen (18) month period, credit for any test section passed outside the eighteen (18) month period will expire and that test section must be retaken. The eighteen (18) month period may be extended by the Board at its discretion upon a showing by the candidate of the existence of conditions beyond control.

(ii) Transfer credit shall be granted to a candidate for satisfactory completion of any section of the Uniform CPA Examination given by the licensing authority in any

jurisdiction, provided the requirements as outlined in W.S. 33-3-109 and Sections 2 and 3 of this Chapter have been met.

(d) Fees: Each candidate shall pay an initial application fee to the Board office not to exceed \$110.00 or a re-examination application fee not to exceed \$50.00. The actual examination fees charged to candidates by the AICPA, NASBA, and Prometric (test delivery service provider) are paid directly to NASBA which passes the fees on to the AICPA and Prometric testing centers. All transfer candidates who qualify pursuant to subsection (c)(ii) above and all re-exam candidates who last applied for the examination in excess of three (3) years prior to the current application date shall pay initial application fees. An application fee will be assessed for each application regardless of the number of examination sections applied for on each application.

(e) Cheating by a candidate in applying for, taking, or subsequent to the examination will be deemed to invalidate any grade otherwise earned by a candidate on any test section of the examination, may require the candidate to be relocated, or may warrant summary expulsion from the test site and disqualification from taking the examination for a specified period of time. For purposes of this rule, the following actions or attempted activities, among others, may be considered cheating:

- (i) Falsifying or misrepresenting educational credentials or other information required for admission to the examination;
- (ii) Communication between candidates or others inside or outside the test site while the examination is in progress;
- (iii) Copying another candidate's answers while the examination is in progress;
- (iv) Impersonating a candidate or having an impersonator take the test;
- (v) Reference to crib sheets, textbooks, or other materials or electronic media (other than provided to the candidate as part of the examination) inside or outside the test site while the examination is in progress;
- (vi) Selling, buying, distributing, or receiving any portion of a future or current examination;
- (vii) Violation of the non-disclosure prohibitions of the examination or aiding or abetting another in doing so;
- (viii) Failure to follow examination procedures or instructions; or
- (ix) Retaking or attempting to retake a test section by an individual holding a valid certificate or by a candidate who has unexpired credit for having passed the same test

section, unless the individual has been directed to retake a test section pursuant to Board order or unless the Board has expressly authorized the individual to retake the test section.

(f) In any case where the Board believes it has evidence a candidate has cheated on the examination, including those cases where the candidate has been expelled from the examination, the Board shall conduct an investigation and may conduct a hearing consistent with the Wyoming Administrative Procedure Act following the examination session. Upon implementation of the computer-based examination, the Board may notify NASBA, the AICPA, and the test center of the circumstances. In any case where a candidate is barred from taking the examination in the future, the Board will provide information regarding the Board's findings and actions taken to any other Board of Accountancy to which the candidate may apply.

(g) The Board will allow a Wyoming candidate the privilege to review the grades earned on his/her examination within sixty (60) days after the release of the examination section grades in question.

Section 54. Special Provisions.

(a) The Board recognizes its responsibility to accommodate the identified needs of qualified individuals with disabilities by making reasonable modifications or providing auxiliary aids or services. This does not mean that all requests for accommodation, auxiliary aids, or services will be granted, or that the candidate will receive the particular accommodations or services sought. The Board is not required to grant the request if doing so would fundamentally alter the measurement of skills or knowledge the examination is intended to test, or would create undue financial or administrative burden.

(b) The Board will evaluate requests for reasonable accommodations for disabled candidates who, because of special circumstances, believe they will need additional time to complete the examination and/or special accommodations for the taking of the examination on an individual basis.

(i) A "disability" is defined as having a physical or mental impairment that substantially limits one or more of the major life activities of an individual; having a record of such an impairment; or being regarded as having such an impairment. Mental impairment includes any mental or psychological disorder such as organic brain syndrome, emotional or mental illness and specific learning disabilities.

(ii) A "learning disability" is defined as individual evidence of significant learning difficulties which substantially affect or limit one or more major life activities, and which are not primarily due to cultural, emotional, or motivational factors. The term does not include learning problems which are primarily the result of visual, hearing, or motor disabilities, mental retardation, emotional disturbance, or of environmental, cultural, or economic disadvantage. The individual must demonstrate at least overall intellectual functioning as measured by general cognitive ability tests and show evidence of significant impairment in one or more of the following areas of intellectual functioning and information processing: attention

and concentration; efficiency and speed of information processing; reception (perception and verbal comprehension); memory (ability for new learning); cognitive thinking; and expression. Significant impairment is generally determined by a discrepancy of 1.5 standard deviations, or more, between the individual's intellectual functioning, as measured by general cognitive ability tests as outlined in the List of Most Commonly Used Reliable Standardized Psychometric Tests as adopted by the Board and actual performance on reliable standardized measures of attention and concentration, memory, language reception and expression, cognition, as well as academic areas of reading, spelling, writing, and mathematics.

~~(a)~~(c) To request special accommodations, a candidate shall submit a written request for specific accommodations with the application. The Board may confer with consultants on the appropriateness of the request, or may request the candidate submit a second opinion. The candidate shall supply the following materials for the Board's evaluation. All materials are to be signed, original statements and shall be kept confidential to the extent provided by law. Photocopies will not be accepted:

(i) Identification of the type of disability (physical, mental, learning);

(ii) Professional verification of the disability by a qualified evaluator;

(A) Credential requirements of the evaluator;

(I) For physical or mental disabilities, the evaluator must be a licensed physician or licensed psychologist with special expertise in the area of the disability. If someone else who does not fit these criteria completes the evaluation, the Board may require another evaluation by a professional of their choosing, and the request may be delayed.

(II) In the case of learning disabilities, a qualified evaluator must have sufficient experience to be considered qualified to evaluate the existence of proposed accommodations needed for the specific learning disabilities. The evaluator must be either a licensed psychologist or licensed physician who possesses a minimum of three (3) years experience working with adults with learning disabilities or another professional who possesses a master's or doctorate degree in special education or educational psychology from a regionally accredited institution. The professional's training must include at least three (3) years of equivalent training and experience in all of the following areas: a) assessing intellectual ability level and interpreting tests of such ability; b) screening for cultural, emotional and motivational factors; c) assessing achievement level; and d) administering tests to measure attention and concentration, memory, language reception and expression, cognition, reading, spelling, writing and mathematics.

(B) Professional verification of the disability must include:

(I) The nature and extent of the disability;

(II) The test(s) performed to diagnose the disability (if applicable);

(III) The effect of the disability on the candidate's ability to perform under standard testing conditions;

(IV) The recommended accommodation and how it relates to the candidate's disability, given the format of the examination;

(V) The professional's name, title, telephone number, professional license or certification number, education credential, and his/her original signature; and

(VI) A description of the professional's educational experience which qualifies him/her to make the determination.

(iii) An outline of accommodations or auxiliary aids needed; and

(iv) A history of prior accommodations made in relation to the currently identified disability.

(v) The Board shall respond to all requests detailing what accommodations will be provided. The candidate shall sign and return this letter to the Board indicating the candidate's acceptance of the specified accommodations.

(vi) No changes in any special accommodations granted may be made unless further documentation is presented that proves that there has been a change in the condition of the candidate. The Board may request confirmation of the original diagnosis every two (2) years.

(vii) The candidate shall pay for the statements submitted to the Board. The Board's consultants and any second opinions shall be paid by the Board.

~~(b)~~(d) Appeal of Denial of Request.

(i) A candidate whose request for accommodation, auxiliary aids, or services is denied in whole or in part will be provided with the reasons, and may appeal the denial in accordance with these procedures.

(ii) If the denial is based on the rejection of the professional's opinion supporting the request, the Board must support such rejection with evidence from another expert with whom it has consulted in evaluating the candidate's request. The candidate will be provided with the general opinion of the Board's expert, including the basis for the opinion. A candidate's appeal of a decision denying his/her request shall be in the form of a signed or otherwise verified request, including the following: candidate's name, date of request, the appeal

itself, and facts in support of the appeal. The appeal must be accompanied by documentation not previously provided which the candidate wishes the Board to consider in its decision. The appeal must be postmarked no later than seven (7) days after the candidate receives notification of the denial. The Board reserves the right to request further evidence on the necessity of the accommodation. In such cases, the Board will assume responsibility for any expenses incurred in obtaining this information.

Section 65. Security and Irregularities. Notwithstanding any other provisions under these rules, the Board may postpone scheduled examinations, the release of grades, or the issuance of certificates due to a breach of examination security; unauthorized acquisition or disclosure of the contents of an examination; suspected or actual negligence, errors, omissions, or irregularities in conducting an examination; or for any other reasonable cause or unforeseen circumstance.

Section 76. Board Authority. The board, at its discretion, may suspend the examination requirements imposed by this Chapter for undue hardship, the existence of conditions beyond a candidate's control, or other good cause shown.

Chapter 3 Certificates

**Emergency rules are in effect no longer than 120 days after filing
with the Registrar of Rules.**

Section 1. Authority. These rules are promulgated pursuant to W.S. 33-3-108 and W.S. 33-3-109.

Section 2. Original Certificates.

(a) A certificate as a CPA may be issued to any person who has successfully completed all sections of the Uniform CPA Examination, provides documentation to evidence lawful presence in the United States, and who has met the requirements of W.S. 33-3-109(a) and the Rules and Regulations. All certificate holders whose principal place of business is in this state and who provide services in Wyoming as defined in W.S. 33-3-109(c) and Chapter 1, Section 2(dd) of the Rules and Regulations are deemed to be in active practice and shall maintain the certificate on active status.

(b) **Education.** An applicant who qualifies under W.S. 33-3-109(a)(v)(C) shall have completed, and evidence by an official transcript from a college or university acceptable to the Board under Chapter 2, Section 3(c),(e) and (h) of the Rules, at least 24 semester hours of upper division or graduate level accounting courses, excluding principles or introductory accounting, covering some or all of the subjects listed in Chapter 2, Section 3(a)(i)(A)-(L) of the Rules and at least 24 semester hours of business courses (other than accounting) at the undergraduate or graduate level covering some or all of the following subjects:

- (i) Business law;
- (ii) Economics;
- (iii) Management;
- (iv) Marketing;
- (v) Finance;
- (vi) Business communications;
- (vii) Statistics;
- (viii) Quantitative methods;
- (ix) Technical writing;

- (x) Information systems or technology;
- (xi) Ethics; or
- (xii) Others areas as may be determined by the Board.

(c) Experience.

(i) The applicant for a certificate as a certified public accountant (CPA) qualifying for the examination under W.S. 33-3-109(a)(v)(A) is required to demonstrate four (4) years of experience which must be verified by a Certified Public Accountant who was active at the time the experience was earned or as provided for in W.S. 33-3-109(a)(v)(B) and in subsection (b) of this section.

(ii) The applicant for a certificate as a certified public accountant (CPA) qualifying under W.S. 33-3-109(a)(v)(C) is required to demonstrate one (1) year of experience earned which must be verified by a Certified Public Accountant who was active at the time the experience was earned or as provided for in W.S. 33-3-109(a)(v)(D) and in subsection (b) of this section.

(iii) The term “year” means a minimum of two thousand (2000) working hours completed during a twelve (12) month consecutive period. Part-time experience may be considered at a rate of each hour worked up to a maximum of eight (8) hours within any twenty-four (24) hour period.

(d) Equivalent experience. The Board may consider equivalent experience not verified by an active Certified Public Accountant. Documentation verifying equivalent experience must specify the job title, employment period, provide a detailed description of the duties, and be affirmed by an appropriate supervisor or official. The applicant shall be required to provide samples of work product that demonstrate the type and quality of work experience earned by the applicant. This experience may include but is not limited to the following:

- (i) Financial statement preparation;
- (ii) Financial statement consolidation;
- (iii) Trial balance/general ledger/fixed asset;
- (iv) Audit support;
- (v) Software conversion/installation of financial systems;
- (vi) Account reconciliation;
- (vii) Expense account analysis;

- (viii) Tax payments and returns;
- (ix) Payroll management;
- (x) Budget preparation, operating and capital;
- (xi) Product costing;
- (xii) Developing or testing internal controls;
- (xiii) Capital budgeting support;
- (xiv) Analysis of financial statements or budgets;
- (xv) Analysis of information flows and accounting processes;
- (xvi) Research of accounting literature or tax codes;
- (xvii) Conducting internal audits;
- (xviii) Preparation of journal entries;
- (xix) Income tax preparation, projections, or advice;
- (xx) Financial consulting; or
- (xxi) Educational instruction in any discipline covered by the CPA examination (academia).

(c) Original certificate applicants shall document that an approved professional ethics examination has been completed at the time of application.

(d) Transfer credit shall be granted to an original certificate applicant if he shows satisfactory completion of all sections of the Uniform CPA Examination given by the licensing authority in any jurisdiction, provided the requirements as outlined in W.S. 33-3-109 and Section 2 of this Chapter have been met.

Section 3. Reciprocal Certificates. Certified public accountants of other states or accountants from foreign countries whose principal place of business is in Wyoming or who do not qualify for practice privileges shall obtain an active Wyoming certificate before furnishing services in Wyoming. All applicants for reciprocal certificates shall provide documentation evidencing lawful presence in the United States.

(a) Duly qualified persons may be certified under W.S. 33-3-109(o) and W.S. 33-3-116(c) when they submit applications, proof of qualifications, applicable fees (fees are not prorated), documentation evidencing lawful presence in the United States, and other information as follows:

(i) A person holding an active CPA certificate based on passing the CPA exam prior to January 1, 2012 and issued by any US state or jurisdiction when the person has completed at least one year of broad based experience as set forth in Section 1(d) of this Chapter shall be deemed to have met requirements substantially equivalent to Wyoming's requirements and shall be required to demonstrate applicable certificates held are in good standing or have not been otherwise disciplined for cause.

(ii) A person holding an active CPA certificate based on passing the CPA exam after January 1, 2012 and issued by any US state or jurisdiction when the person had met the requirements specified at W.S. 33-3-116(c) shall be deemed to have met requirements substantially equivalent to Wyoming's requirements and shall be required to demonstrate applicable certificates held are in good standing or have not been otherwise disciplined for cause.

(iii) A person holding an active CPA certificate issued by a state or jurisdiction deemed substantially equivalent to the Uniform Accountancy Act by NASBA National Qualification Appraisal Service shall be deemed to have met requirements substantially equivalent to Wyoming's requirements and shall be required to demonstrate applicable certificates held are in good standing or have not been otherwise disciplined for cause.

(iv) A person holding an inactive or retired CPA certificate in any other state shall either activate the certificate in a substantially equivalent state or submit documents to demonstrate the individual qualifications have been determined by NASBA to be substantially equivalent or shall meet the requirements as set forth in Section 1 of this Chapter. An applicant meeting the requirements of Section 1 must provide an official transcript which evidences compliance with the educational requirements imposed by W.S. 33-3-109 and documentation which evidences compliance with the continuing professional education requirements to activate a certificate.

(b) Foreign Reciprocity.

(i) An applicant holding a credential from a foreign country comparable to the CPA certificate is required to meet the qualifications for certificates provided in W.S. 33-3-109(k).

(ii) The Board shall waive the Uniform CPA Examination and issue a certificate to a foreign accountant who has completed an examination comparable to the Uniform CPA Examination administered by a foreign authority evaluated by NASBA's International Qualifications Appraisal Board (IQAB) with requirements determined to be substantially equivalent to the requirements for a Certified Public Accountant.

(A) An applicant shall pass the AICPA International Uniform Certified Public Accountant Qualification Examination (IQEX) with a minimum score of seventy-five (75).

(B) An applicant shall provide evidence of satisfactory completion of the comparable examination administered by the foreign authority.

(C) An applicant shall provide certification from an appropriate foreign authority that no designation awarded has expired, been revoked, suspended, or is under investigation and is in good standing.

(D) An applicant shall provide certification from the foreign authority that the authority provides similar provisions to Wyoming CPAs to obtain a comparable designation.

(E) Fees for the application shall be submitted by money order or a properly encoded draft drawn on a United States Bank in US funds.

(F) An applicant shall provide documentation evidencing lawful presence in the United States.

Section 4. Inactive Status.

(a) A certificate holder who has not lost the right to active status, who annually certifies he is not actively engaged in the practice of public accounting in Wyoming as defined in W.S. 33-3-109(c) and Chapter 1, Section 2(dd) of the Rules and Regulations, and who does not qualify for retired status shall maintain the certificate on inactive status.

(b) A resident active certificate holder who is no longer actively engaged in the practice of accounting in Wyoming shall place the certificate on inactive status by submitting a written request to the Board. The request may be submitted when the holder no longer provides services or with the annual renewal application. The written request in the form of an application form provided by the board shall certify the holder is not actively engaged in the practice of accounting in Wyoming and provide the following information:

- (i) Place of employment;
- (ii) Name of supervisor or manager, if applicable;
- (iii) Occupational information regarding services provided in Wyoming or job duties; and
- (iv) Rationale for the request to place the certificate on inactive status.

(c) A certificate holder who maintains the certificate on inactive status may assume or use the title "Certified Public Accountant, Inactive" or "CPA, Inactive" if:

(i) The assumption or use of the designation is not incident to the practice of public accounting as defined in W.S. 33-3-109(c) and Chapter 1, Section 2(dd) of the Rules and Regulations; and

(ii) The certificate has not been revoked or suspended by any jurisdiction for any reason except non-payment of fees; and

(iii) The certificate holder pays an annual fee as set forth in Chapter 1, Section 12.

(d) A person who maintains the certificate on an inactive status shall not be subject to the continuing education requirements.

(e) An inactive certificate holder who has previously held active status may activate the certificate by providing:

(i) An application in a form provided by the Board;

(ii) Documentation which evidences compliance with the continuing professional education requirements set forth in Chapter 5 of the Rules and Regulations; and

(iii) Additional fees to maintain active status; and

(iv) Documentation evidencing lawful presence in the United States.

(f) A person who maintains the certificate on inactive status and wishes to provide services as defined in W.S. 33-3-109(c) and Chapter 1, Section 2(dd) from a Wyoming office shall submit a complete application to activate the certificate as set forth in subsection (e) above prior to providing accounting services.

Section 5. Retired Status.

(a) The Board may waive the requirement that certificate holders maintain active or inactive status and allow a holder to retire the certificate and continue to assume or use the title "Certified Public Accountant, Retired" or "CPA, Retired" if:

(i) The holder is not actively engaged in the practice of public accounting in Wyoming as defined in W.S. 33-3-109(c) and Chapter 1, Section 2(dd) of the Rules and Regulations;

(ii) The assumption or use of the designation is not incident to the practice of public accounting as defined in W.S. 33-3-109(c) and Chapter 1, Section 2(dd) of the Rules and Regulations;

(iii) The certificate has not been revoked or suspended by any jurisdiction for any reason except non-payment of fees; and

(iv) The certificate holder has reached age 55 or is disabled.

(b) A retired certificate holder who has previously held active status may activate the certificate by providing:

(i) An application in a form provided by the Board;

(ii) Documentation which evidences compliance with the continuing professional education requirements set forth in Chapter 5 of the Rules and Regulations; and

(iii) Additional fees to maintain active status; and

(iv) Documentation which evidences lawful presence in the United States.

(c) A person who maintains the certificate on retired status and begins to provide services as defined in W.S. 33-3-109(c) and Chapter 1, Section 2(dd) from a Wyoming office shall submit a complete application to activate the certificate as set forth in subsection (b) above prior to providing accounting services.

Section 6. Renewal.

(a) All active and inactive certificates expire December 31 of each calendar year. Renewal notifications shall be provided to all certificate holders by mail or e-mail no later than October 1 of each calendar year. Applicants shall provide all information required by the Board. Incomplete paper renewal applications shall be returned to the applicant.

(b) Active Status: Paper renewal applications shall be postmarked or received by the Board's office no later than November 1 of each calendar year and shall include the following:

(i) Resident certificate holders shall comply with Wyoming's continuing education requirements by providing a listing of courses completed or proposed in the current calendar year.

(ii) Designated certificate holders as defined in Chapter 1, Section 2(l) who provide services from a Wyoming office must submit the application to renew the CPA firm permit in conjunction with the individual renewal application;

(iii) Applicable fees as set forth in Chapter 1, Section 12, to include all late and notice fees, to renew the certificate and CPA firm permit as applicable.

(c) Inactive Status: Certificate holders who maintain the certificate on an inactive status shall annually renew the certificate by complying with the provisions of Section 4 of this chapter no later than December 31 of each calendar year.

(i) Certificate holders who submit renewal applications postmarked after December 31 or who attempt to renew an expired inactive certificate at any time after the

expiration shall pay the annual inactive fee plus the late and notice fees as set forth in Chapter 1, Section 12.

(d) Individual certificate holders shall be responsible for the truth and accuracy of all renewal information submitted regardless of the media utilized to effect the renewal.

(e) Expired/Surrendered Certificates.

(i) Expired or surrendered may be activated upon application, payment of fees as set forth in Chapter 1, Section 12, and compliance with other applicable requirements imposed on active certificate holders including but not limited to CPE requirements.

(f) On-line Renewal: Certificate holders may renew active or inactive status electronically by no later than December 31 each year by certifying compliance with all applicable requirements. Late fees and applicable notice fees will be imposed for on-line renewals submitted after December 31.

Section 7. Reporting Convictions, Judgments, and Disciplinary Actions.

(a) Each certificate holder and each CPA firm's designated certificate holder, on a form and in the manner prescribed by the Board, shall disclose information specified in subsections (d), (e), and (f) of this section. Disclosure shall be required upon initial application for an individual certificate or CPA firm permit. Once licensed, disclosure shall be required within thirty (30) days of the imposition of discipline or judgment or with the renewal of the certificate or permit. Actions previously reported do not need to be re-reported upon renewal.

(b) All information or documents disclosed or provided pursuant to the requirements of this section shall be maintained in an investigative file pursuant to Chapter 7, Section 21(c)(ii).

(c) Disclosure shall include but is not limited to the following:

(i) The name of the court or regulatory/administrative entity involved;

(ii) The case number;

(iii) The names of the parties involved;

(iv) The type of reportable event; and

(v) A summary of the reportable events.

(d) Any conviction or finding of guilt, or plea of nolo contendere to:

(i) A felony;

(ii) Any crime an element of which is dishonesty or fraud; or

(iii) The denial, cancellation, revocation, suspension or refusal to renew the authority to practice as a certified public accountant by any state, federal agency, or foreign authority, for any cause other than failure to pay a fee.

(e) Imposition of a censure, reprimand, sanction, probation, civil penalty, fine, consent decree or order, by any state board of accountancy, the Securities Exchange Commission, Public Company Accounting Oversight Board, Internal Revenue Service, or foreign regulatory body that regulates the practice of accountancy.

(f) Any fully adjudicated judgment or settlement in a civil suit or arbitration proceeding entered after July 1, 2005, totaling more than \$150,000, and based upon an allegation of dishonesty, fraud, or gross negligence in the practice of accounting, or any action that would constitute a violation of the rules of professional conduct promulgated by the Board. Notification under this section shall apply only to actions directly involving a certificate or permit holder's practice of accounting in Wyoming.

Section 8. Exemptions. A certificate holder may request, on forms provided by the Board, that the Board waive the requirement to maintain the certificate on active status for cases of individual hardship, for the performance of volunteer services or other good cause as determined by the Board.

Section 9. Transition to Practice Privileges. Certificate holders whose principal place of business is not in Wyoming and who qualify for practice privileges or otherwise are not required to maintain the Wyoming certificate have the following options relative to the Wyoming certificate:

(a) Surrender the wall document for mobility (if issued), submit an affidavit of lost certificate, or allow the certificate to expire at the end of the calendar year; or

(b) Continue to maintain the certificate on active status as required by the rules.

CHAPTER 3
Chapter 3
CERTIFICATES-Certificates

**Emergency rules are in effect no longer than 120 days after filing
with the Registrar of Rules.**

Section 1. Authority. These rules are promulgated pursuant to W.S. 33-3-108 and W.S. 33-3-109.

Section 12. Original Certificates.

(a) A certificate as a CPA may be issued to any person who has successfully completed all sections of the Uniform AICPA Examination, provides documentation to evidence lawful presence in the United States, and who has met the requirements of W.S. 33-3-109(a) and the Rules and Regulations. All certificate holders who are whose principal place of business is in this state and who provide services in Wyoming engaged in the practice of accounting in Wyoming as defined in W.S. 33-3-109(c) and Chapter 1, Section 2(dd) of the Rules and Regulations are deemed to be in active practice and shall maintain the certificate on active status.

(b) Education. An applicant who qualifies under W.S. 33-3-109(a)(v)(C) shall have completed, and evidence by an official transcript from a college or university acceptable to the Board under Chapter 2, Section 3(c), (e), and (h) of the Rules, at least twenty-four (24) semester hours of upper division or graduate level accounting courses, excluding principles or introductory accounting, covering some or all of the subjects listed in Chapter 2, Section 3(a)(i)(A)-(L) of the Rules and at least twenty-four (24) semester hours of business courses (other than accounting) at the undergraduate or graduate level covering some or all of the following subjects:

- (i) Business law;
- (ii) Economics;
- (iii) Management;
- (iv) Marketing;
- (v) Finance;
- (vi) Business communications;
- (vii) Statistics;
- (viii) Quantitative methods;

- (ix) Technical writing;
- (x) Information systems or technology;
- (xi) Ethics; or
- (xii) Others areas as may be determined by the Board.

(c) Experience.

(i) The applicant for a certificate as a certified public accountant (CPA) qualifying for the examination under W.S. 33-3-109(a)(v)(A) is required to demonstrate four (4) years of experience ~~earned in the last ten (10) years preceding the application date~~ which must be verified by a Certified Public Accountant who was active at the time the experience was earned or as provided for in W.S. 33-3-109(a)(v)(B) and in subsection (b) of this section.

(ii) The applicant for a certificate as a certified public accountant (CPA) qualifying under W.S. 33-3-109(a)(v)(C) is required to demonstrate one (1) year of experience ~~earned in the five (5) years preceding the application date~~ which must be verified by a Certified Public Accountant who was active at the time the experience was earned or as provided for in W.S. 33-3-109(a)(v)(D) and in subsection (b) of this section.

(iii) The term “year” means a minimum of two thousand (2000) working hours completed during a twelve (12) month consecutive period. Part-time experience may be considered at a rate of each hour worked up to a maximum of eight (8) hours within any twenty-four (24) hour period.

~~(iv) — The applicant who qualifies for the examination under subsection (i) of this section may complete the additional education requirements imposed by W.S. 33-3-109(a)(v)(C) and the experience requirement in subsection (ii) of this section to meet the certification requirements in lieu of the four year experience requirement.~~

(d) Equivalent experience. The Board may consider equivalent experience not verified by an active Certified Public Accountant. Documentation verifying equivalent experience must specify the job title, employment period, provide a detailed description of the duties, and be affirmed by an appropriate supervisor or official. The applicant shall be required to provide samples of work product that demonstrate the type and quality of work experience earned by the applicant. This experience may include but is not limited to the following:

- (i) Financial statement preparation;
- (ii) Financial statement consolidation;
- (iii) Trial balance/general ledger/fixed asset;

- (iv) Audit support;
- (v) Software conversion/installation of financial systems;
- (vi) Account reconciliation;
- (vii) Expense account analysis;
- (viii) Tax payments and returns;
- (ix) Payroll management;
- (x) Budget preparation, operating and capital;
- (xi) Product costing;
- (xii) Developing or testing internal controls;
- (xiii) Capital budgeting support;
- (xiv) Analysis of financial statements or budgets;
- (xv) Analysis of information flows and accounting processes;
- (xvi) Research of accounting literature or tax codes;
- (xvii) Conducting internal audits;
- (xviii) Preparation of journal entries;
- (xix) Income tax preparation, projections, or advice;
- (xx) Financial consulting; or
- (xxi) Educational instruction in any discipline covered by the CPA examination (academia);

~~(c) — The Board may consider experience gained by applicants under (a)(i) when the experience was gained more than ten (10) years prior to the application date. Any request to utilize this experience must be accompanied by documentation which evidences the applicant has completed the continuing professional education requirements as outlined in Chapter 5 of these rules within three (3) years preceding the application date or during another time period acceptable to the Board.~~

~~—— (d) — The Board may consider experience gained by applicants under (a)(ii) when the experience was gained more than five (5) years prior to the application date. Any request to utilize this experience must be accompanied by documentation which evidences the applicant has~~

~~completed the continuing professional education requirements as outlined in Chapter 5 of these rules within three (3) years preceding the application date or during another time period acceptable to the Board.~~

(~~c~~e) Original certificate applicants shall document that an approved professional ethics examination has been completed at the time of application.

(~~d~~f) Transfer credit shall be granted to an original certificate applicant if he shows satisfactory completion of all sections of the Uniform CPA Examination given by the licensing authority in any jurisdiction, provided the requirements as outlined in W.S. 33-3-109 and Section ~~2~~4 of this Chapter have been met.

Section ~~3~~2. Reciprocal Certificates. Certified public accountants of other states or accountants from foreign countries whose principal place of business is in Wyoming or who do not qualify for practice privileges shall obtain an active Wyoming certificate before furnishing services in Wyoming. All applicants for reciprocal certificates shall provide documentation evidencing lawful presence in the United States.

(a) Duly qualified persons may be certified under W.S. 33-3-109(o) and W.S. 33-3-116(c) when they submit applications, proof of qualifications, applicable fees (fees are not prorated), documentation evidencing lawful presence in the United States, and other information as follows:

(i) A person holding an active CPA certificate based on passing the CPA exam prior to January 1, 2012 and issued by any US state or jurisdiction when the person has completed at least one year of broad based experience as set forth in Section 1(~~d~~b) of this Chapter shall be deemed to have met requirements substantially equivalent to Wyoming's requirements and shall be required to demonstrate applicable certificates held are in good standing or have not been otherwise disciplined for cause.

(ii) A person holding an active CPA certificate based on passing the CPA exam after January 1, 2012 and issued by any US state or jurisdiction when the person had met the requirements specified at W.S. 33-3-116(c) shall be deemed to have met requirements substantially equivalent to Wyoming's requirements and shall be required to demonstrate applicable certificates held are in good standing or have not been otherwise disciplined for cause.

(iii) A person holding an active CPA certificate issued by a state or jurisdiction deemed substantially equivalent to the Uniform Accountancy Act by NASBA National Qualification Appraisal Service shall be deemed to have met requirements substantially equivalent to Wyoming's requirements and shall be required to demonstrate applicable certificates held are in good standing or have not been otherwise disciplined for cause.

(iv) A person holding an inactive or retired CPA certificate in any other state shall either activate the certificate in a substantially equivalent state or submit documents to demonstrate the individual qualifications have been determined by NASBA to be substantially equivalent or shall meet the requirements as set forth in Section 1 of this Chapter. An applicant meeting the requirements of Section 1 must provide an official transcript which evidences compliance with the educational requirements imposed by W.S. 33-3-109 and documentation which evidences compliance with the continuing professional education requirements to activate a certificate.

(b) Foreign Reciprocity.

(i) An applicant holding a credential from a foreign country comparable to the CPA certificate is required to meet the qualifications for certificates provided in W.S. 33-3-109(k).

(ii) The Board shall waive the Uniform ~~AICPA~~ CPA Eexamination and issue a certificate to a foreign accountant who has completed an examination comparable to the Uniform CPA Examination administered by a foreign authority evaluated by NASBA's International Qualifications Appraisal Board (IQAB) with requirements determined to be substantially equivalent to the requirements for a Certified Public Accountant.

(A) An applicant shall pass the AICPA International Uniform Certified Public Accountant Qualification Examination (IQEX) with a minimum score of seventy-five (75).

(B) An applicant shall provide evidence of satisfactory completion of the comparable examination administered by the foreign authority.

(C) An applicant shall provide certification from an appropriate foreign authority that no designation awarded has expired, been revoked, suspended, or is under investigation and is in good standing.

(D) An applicant shall provide certification from the foreign authority that the authority provides similar provisions to Wyoming CPAs to obtain a comparable designation.

(E) Fees for the application shall be submitted by money order or a properly encoded draft drawn on a United States Bank in US funds.

(F) An applicant shall provide documentation evidencing lawful presence in the United States.

Section 43. Inactive Status.

(a) A certificate holder who has not lost the right to active status, who annually certifies he is not actively engaged in the practice of public accounting in Wyoming as defined in W.S. 33-3-109(c) and Chapter 1, Section 2(dd) of the Rules and Regulations, and who does not qualify for retired status shall maintain the certificate on inactive status.

(b) A resident active certificate holder who is no longer actively engaged in the practice of accounting in Wyoming shall place the certificate on inactive status by submitting a written request to the Board. The request may be submitted when the holder no longer provides services or with the annual renewal application. The written request in the form of an application form provided by the board shall certify the holder is not actively engaged in the practice of accounting in Wyoming and provide the following information:

- (i) Place of employment;
- (ii) Name of supervisor or manager, if applicable;
- (iii) Occupational information regarding services provided in Wyoming or job duties; and
- (iv) Rationale for the request to place the certificate on inactive status.

(c) A certificate holder who maintains the certificate on inactive status may assume or use the title “Certified Public Accountant, Inactive” or “CPA, Inactive” if:

(i) The assumption or use of the designation is not incident to the practice of public accounting as defined in W.S. 33-3-109(c) and Chapter 1, Section 2(dd) of the Rules and Regulations; and

(ii) The certificate has not been revoked or suspended by any jurisdiction for any reason except non-payment of fees; and

(iii) The certificate holder pays an annual fee as set forth in Chapter 1, Section 12.

(d) A person who maintains the certificate on an inactive status shall not be subject to the continuing education requirements.

(e) An inactive certificate holder who has previously held active status may activate the certificate by providing:

- (i) An application in a form provided by the Board;

(ii) ~~D~~ocumentation which evidences compliance with the continuing professional education requirements set forth in Chapter 5 of the Rules and Regulations; and

(iii) ~~A~~dditional fees to maintain active status; and;

(iv) ~~D~~ocumentation evidencing lawful presence in the United States.

(f) A person who maintains the certificate on inactive status and wishes to provide services as defined in W.S. 33-3-109(c) and Chapter 1, Section 2(dd) from a Wyoming office shall submit a complete application to activate the certificate as set forth in subsection (e) above prior to providing accounting services.

Section 54. Retired Status.

(a) The Board may waive the requirement that certificate holders maintain active or inactive status and allow a holder to retire the certificate and continue to assume or use the title “Certified Public Accountant, Retired” or “CPA, Retired” if:

(i) The holder is not actively engaged in the practice of public accounting in Wyoming as defined in W.S. 33-3-109(c) and Chapter 1, Section 2(dd) of the Rules and Regulations;

(ii) The assumption or use of the designation is not incident to the practice of public accounting as defined in W.S. 33-3-109(c) and Chapter 1, Section 2(dd) of the Rules and Regulations; ~~and~~

(iii) The certificate has not been revoked or suspended by any jurisdiction for any reason except non-payment of fees; and

(iv) The certificate holder has reached age 55 or is disabled.

(b) A retired certificate holder who has previously held active status may activate the certificate by providing:

(i) ~~A~~n application in a form provided by the Board;

(ii) ~~D~~ocumentation which evidences compliance with the continuing professional education requirements set forth in Chapter 5 of the Rules and Regulations; and

(iii) ~~A~~dditional fees to maintain active status ~~and~~; and

(iv) ~~D~~ocumentation which evidences lawful presence in the United States.

(c) A person who maintains the certificate on retired status and begins to provide services as defined in W.S. 33-3-109(c) and Chapter 1, Section 2(dd) from a Wyoming office

shall submit a complete application to activate the certificate as set forth in subsection (b) above prior to providing accounting services.

Section 65. Renewal.

(a) All active and inactive certificates expire December 31 of each calendar year. Renewal notifications shall be provided to all certificate holders by mail or e-mail no later than October 1 of each calendar year. Applicants shall provide all information required by the Board. Incomplete paper renewal applications shall be returned to the applicant.

(b) Active Status: Paper renewal applications shall be postmarked or received by the Board's office no later than November 1 of each calendar year and shall include the following:

(i) Resident certificate holders shall comply with Wyoming's continuing education requirements by providing a listing of courses completed or proposed in the current calendar year.

(ii) Designated certificate holders as defined in Chapter 1, Section 2(l) who provide services from a Wyoming office must submit the application to renew the CPA firm permit in conjunction with the individual renewal application;

(iii) Applicable fees as set forth in Chapter 1, Section 12, to include all late and notice fees, to renew the certificate and CPA firm permit as applicable.

(c) Inactive Status: Certificate holders who maintain the certificate on an inactive status shall annually renew the certificate by complying with the provisions of Section 34 of this chapter no later than December 31 of each calendar year.

(i) Certificate holders who submit renewal applications postmarked after December 31 or who attempt to renew an expired inactive certificate at any time after the expiration shall pay the annual inactive fee plus the late and notice fees as set forth in Chapter 1, Section 12.

(d) Individual certificate holders shall be responsible for the truth and accuracy of all renewal information submitted regardless of the media utilized to effect the renewal.

(e) Expired/Surrendered Certificates.

(i) Expired or surrendered may be activated upon application, payment of fees as set forth in Chapter 1, Section 12, and compliance with other applicable requirements imposed on active certificate holders including but not limited to CPE requirements.

(f) On-line Renewal: Certificate holders may renew active or inactive status electronically by no later than December 31 each year by certifying compliance with all

applicable requirements. Late fees and applicable notice fees will be imposed for on-line renewals submitted after December 31.

Section 76. Reporting Convictions, Judgments, and Disciplinary Actions.

(a) Each certificate holder and each CPA firm's designated certificate holder, on a form and in the manner prescribed by the Board, shall disclose information specified in subsections (d), (e), and (f) of this section. Disclosure shall be required upon initial application for an individual certificate or CPA firm permit. Once licensed, disclosure shall be required within thirty (30) days of the imposition of discipline or judgment or with the renewal of the certificate or permit. Actions previously reported do not need to be re-reported upon renewal.

(b) All information or documents disclosed or provided pursuant to the requirements of this section shall be maintained in an investigative file pursuant to Chapter 7, Section 21(c)(ii).

(c) Disclosure shall include but is not limited to the following:

- (i) ~~T~~he name of the court or regulatory/administrative entity involved;
- (ii) ~~T~~he case number;
- (iii) ~~T~~he names of the parties involved;
- (iv) ~~T~~he type of reportable event; and
- (v) ~~A~~ summary of the reportable events.

(d) Any conviction or finding of guilt, or plea of nolo contendere to:

- (i) A felony;
- (ii) ~~A~~ny crime an element of which is dishonesty or fraud; or
- (iii) ~~T~~he denial, cancellation, revocation, suspension or refusal to renew the authority to practice as a certified public accountant by any state, federal agency, or foreign authority, for any cause other than failure to pay a fee.

(e) Imposition of a censure, reprimand, sanction, probation, civil penalty, fine, consent decree or order, by any state board of accountancy, the Securities Exchange Commission, Public Company Accounting Oversight Board, Internal Revenue Service, or foreign regulatory body that regulates the practice of accountancy.

(f) Any fully adjudicated judgment or settlement in a civil suit or arbitration proceeding entered after July 1, 2005, totaling more than \$150,000, and based upon an allegation of dishonesty, fraud, or gross negligence in the practice of accounting, or any action that would

constitute a violation of the rules of professional conduct promulgated by the Board. Notification under this section shall apply only to actions directly involving a certificate or permit holder's practice of accounting in Wyoming.

Section 87. Exemptions. A certificate holder may request, on forms provided by the Board, that the Board waive the requirement to maintain the certificate on active status for cases of individual hardship, for the performance of volunteer services or other good cause as determined by the Board.

Section 98. Transition to Practice Privileges. Certificate holders whose principal place of business is not in Wyoming and who qualify for practice privileges or otherwise are not required to maintain the Wyoming certificate have the following options relative to the Wyoming certificate:

- (a) Surrender the wall document for mobility (if issued), submit an affidavit of lost certificate, or allow the certificate to expire at the end of the calendar year; or
- (b) Continue to maintain the certificate on active status as required by the rules.