

Memorandum

March 29, 2017

From: Director of Online & Continuing Education
To: Academic Department Chair
Academic Dean
Provost/VP Academic Affairs

Subj: PROFESSIONAL LICENSURE/CERTIFICATION DISCLOSURE

Please review the Professional Licensure/Certification requirements for Certified Public Accountant (CPA) in the state of Wyoming below. At the end of the document please indicate if NSU degree/certificate programs meet or do not meet these requirements.

State	Wyoming
Professional Licensure/Certification Title	Certified Public Accountant
Professional Licensure/Certification Short Title/Acronym	CPA
PLC Agency	Wyoming Board of Certified Public Accountants
PLC Agency Address (Address)	325 West 18th Street
PLC Agency Address (Address2)	Suite 4
PLC Agency Address (City), (State), Zip Code	Cheyenne WY 82002
PLC Agency Contact Name	Pam Ivey
PLC Agency Point of Contact Title	Executive Director
PLC Agency Contact Phone	(307) 777-7551
PLC Agency Contact Email	pamela.ivey@wyo.gov
PLC Agency Website URL	https://sites.google.com/a/wyo.gov/wyoming-cpa/
Links to Rules/Regulations/Statutes	https://923e8f24-a-84cef9ff-s-sites.googlegroups.com/a/wyo.gov/wyoming-cpa/Statutes.pdf?attachauth=ANoY7cpLqbFHXPHeN3ISZZuO07y_w6R9BkZAAcDtbK-oKbVnzayswELb5C0iRIkyE4P2gWqBUIEuaW7HkI-DNVV7HM8ivbfxNaUbBVP8I-cG9GDiM0Y9zWwHD6j4x17A-K96i21I8tLXo2msS_f9QZBidh
Parent Agency Name	
Reciprocity Agreement?	Yes
Is the PLC Agency a member of a Reciprocity or Regional/National Compact	American Institute of Certified Public Accountants (AICPA) - CPAmobility.org

Does the PLC Agency require educational institutions be approved in the state where the individual will apply for PLC?	No
URL for approval process information	
Accreditation required for Degree-Granting Institutions	Yes - Regional (HLC, SACS, MSCHE, etc.)
Degree Requirements to be eligible for Professional Licensure/Certification	
The PLC Agency requires specific type of Education Hours to be eligible for PLC	
Total Credit Hours above/Post Education Hours Required to be eligible for PLC	
Specific Education Undergraduate Requirements	<p>Section 2. Education Requirements (a) Initial and transfer applicants shall furnish evidence of completion of one of the following education requirements:</p> <p>(i) Prior to January 1, 2012 an applicant who qualifies under W. S. 33-3-109(a)(v)(A) shall have completed 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 2-3 (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</p>

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 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 sub-sections (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; (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 sub-sections (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

	<p>candidate is authorized to re -test or before the certificate will be 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.</p>
Specific Education Graduate Requirements	
Does the PLC Agency regulate Post-Licensure/Certification programs?	No
Advanced Degree PLC Information	
URL to agency responsible for approving Post Education Licensure degree programs	
Does PLC Agency approval of a program for an advanced degree indicate eligibility to practice in that capacity	No
Agency Name and URL responsible for determining eligibility to practice	
What additional PLC Agency/State requirements must be met in order to practice in that capacity	
PLC Agency requires faculty/instructors to be licensed in the Licensing/Certification state to teach	
Does PLC Agency require Practicum/Internships/Field Work/Clinicals (PIFWC)?	
PIFWC Required to be eligible for PLC	
PIFWC Requirement Details	
Does the PLC Agency or State require prior notification for PIFWC	
Do Clinical instructors need to be licensed to supervise PIFWC?	
PIFWC hours	

PIFWC setting	
PIFWC period	
PIFWC Supervisor requirements/qualifications	
Examinations Required	Yes
1. Examination Title	Uniform AICPA Examination
2. Examination Title	
3. Examination Title	
4. Examination Title	
5. Examination Title	
6. Examination Title	
7. Examination Title	
8. Examination Title	
9. Examination Title	
10. Examination Title	
PLC Agency Requires:	

The NSU (Degree/Certificate) program



Meets Wyoming Certified Public Accountant (CPA) PLC requirements.

DOES NOT meet Wyoming Certified Public Accountant (CPA) PLC requirements.

Additional information is needed to make determination:

Department Chair Approval

APPROVAL CHAIR 10/23/17

Dean Approval

APPROVAL DEAN 10/24/17

Provost/VPAA Approval

APPROVAL PROVOST/VPAA 10/27/17



Website disclosure pages updated.

Online and Continuing Education

 NORTHERN STATE UNIVERSITY 

*Connecting where you are with
where you want to be.*

October 6, 2017

Pam Ivey
Wyoming Board of Certified Public Accountants
325 West 18th Street
Suite 4
Cheyenne WY 82002

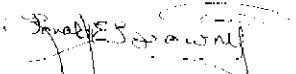
Subj: CERTIFIED PUBLIC ACCOUNTANT (CPA) PRE-EDUCATION REQUIREMENTS

Dear Ms. Ivey,

To comply with disclosure requirements of the US Department of Education regulation §668.50(b)(7) Professional Licensure/Certification (PLC) pre-education requirements and National Council – State Authorization Reciprocal Agreements (NC-SARA), Northern State University has reviewed the pre-education requirements for Alabama Certified Public Accountant Licensing. After comparing the NSU Bachelor of Science Professional Accountancy (BSPA) curriculum with the Wyoming CPA Statute(s) pre-education requirements, we have identified a minor issue related to Regional Accreditation agency listing.

The Wyoming requirements list North Central Association of Colleges and Schools, which was changed to Higher Learning Commission in 2014. Please confirm Regional Accreditation by the Higher Learning Commission (HLC) meets requirements for Wyoming.

Sincerely,



Ronald E. Brownie
Director

Brownie, Ronald E

From: Pamela Ivey <pamela.ivey@wyo.gov>
Sent: Thursday, October 5, 2017 12:28 PM
To: Brownie, Ronald E
Subject: Re: WYOMING CPA LICENSING PRE-EDUCATION REQUIREMENT

Hi Mr. Brownie, I read your letter and I understand the issue. The Board is in the process of filing a new set of rules which includes Chapter 2 Section 3(c). If the rule is approved through the entire promulgation process, the language will read

"iii) Higher Learning Commission (formerly North Central Association of Colleges and Schools)."

I think that change addresses your concern. Thank you.

*Pamela Ivey, Executive Director
Wyoming Board of Certified Public Accountants*

This email message and any applicable attachments may contain general legal information. The information transmitted is not legal advice. You must not rely on the information transmitted in this email and any applicable attachments as an alternative to legal advice from your attorney.

Did you know that Wyoming will experience a shortage of CPAs in the next 5 to 10 years? Encourage students to consider a career as a CPA in Wyoming. Young CPA professionals' efforts are rewarded and the Wyoming way of life is second to none! Make a difference in a young person's life and encourage him or her to consider becoming a CPA and practicing in Wyoming.



Click here to find us on Facebook!

**The Board office is located at:
325 West 18th Street, Suite 4
Cheyenne, WY 82002**

pamela.ivey@wyo.gov
307.777.7551
<http://cpaboard.state.wy.us>

The mission of the Wyoming Board of Certified Public Accountants is to ensure that consumers of accounting services are protected by requiring CPAs and CPA firms to meet the highest level of professional competence.

E-mail to and from me, in connection with the transaction of public business, is subject to the Wyoming Public Records Act and may be disclosed to third parties.

On Thu, Oct 5, 2017 at 10:40 AM, Brownie, Ronald E <RONALD.BROWNIE@northern.edu> wrote:

Hi Ms. Ivey,

Please review the attached request.

Sincerely,

Ronald E. Brownie

Director, Online & Continuing Education

Northern State University

1200 S Jay Street

Aberdeen SD 57401

Ronald.Brownie@northern.edu

Phone: [6056262568](tel:6056262568)

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