



CPAES

CPA Examination Services

CPAES: NASBA's Flagship Service

CPA Examination Services (CPAES) provides boards of accountancy and CPA candidates with a comprehensive array of services related to the Uniform CPA Examination. For more than 20 years, CPAES has maintained its reputation as the leader in delivering high-quality services in all aspects of CPA examination administration through a consistent understanding of the needs and concerns of the boards of accountancy and their candidates.



In April of 2004, the transition to the computerized Uniform CPA Examination allowed candidates to apply for the examination on a continuous basis. This change in the application frequency highlighted the need for the efficient services CPAES already provided under the paper-based examination format. With an experienced staff resulting from the exam administration for more than two decades, CPAES has successfully managed the increase in candidate volume due to the launch of the

computer-based exam. Through the use of telecommunications and technology, CPAES also provides credential evaluation and online registration systems for the CPA candidates of state boards. With CPAES handling administrative aspects of the examination, state board staff will have more time to concentrate on licensing, enforcement and other critical functions.

CPAES manages candidate volume through the expertise of our staff, our systems and our experience from administering the Uniform CPA Examination for more than two decades.



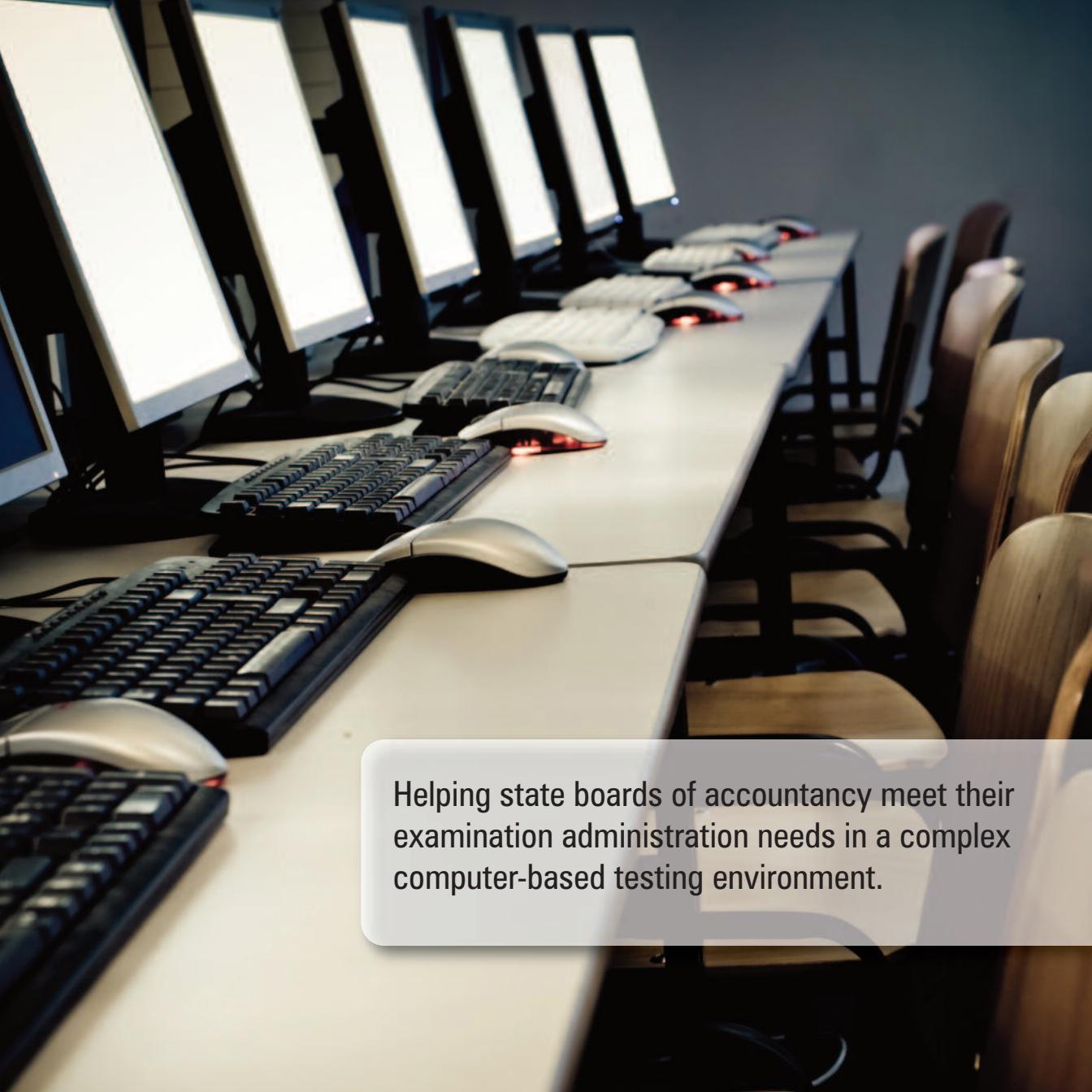
CPAES: At Your Service

CPA Examination Services is a division of the National Association of State Boards of Accountancy (NASBA). NASBA's mission is to enhance the effectiveness of state boards of accountancy. Through its CPAES division, NASBA assists boards in meeting their regulatory responsibilities by providing a comprehensive array of Uniform CPA Examination related services. CPAES provides application processing, credential evaluation, score reporting and additional services for various CPAES client states and territories.



CPAES works with each client to provide custom-designed services in compliance with their jurisdiction's statutes, rules and requirements. In addition, CPAES representatives consult with state boards to ensure compliance with unique and changing requirements and can offer recommendations upon request by the boards. This consultation also serves to clarify the roles and functions of CPAES as they relate to the boards of accountancy with respect to the services provided.

By outsourcing examination administration tasks to CPAES, boards are able to preserve valuable time and allocate staff resources to other projects and concentrate on their most important mission of protecting the public interest. CPAES representatives are available to discuss offered services in detail through a visit to the board office or by attending a board meeting.



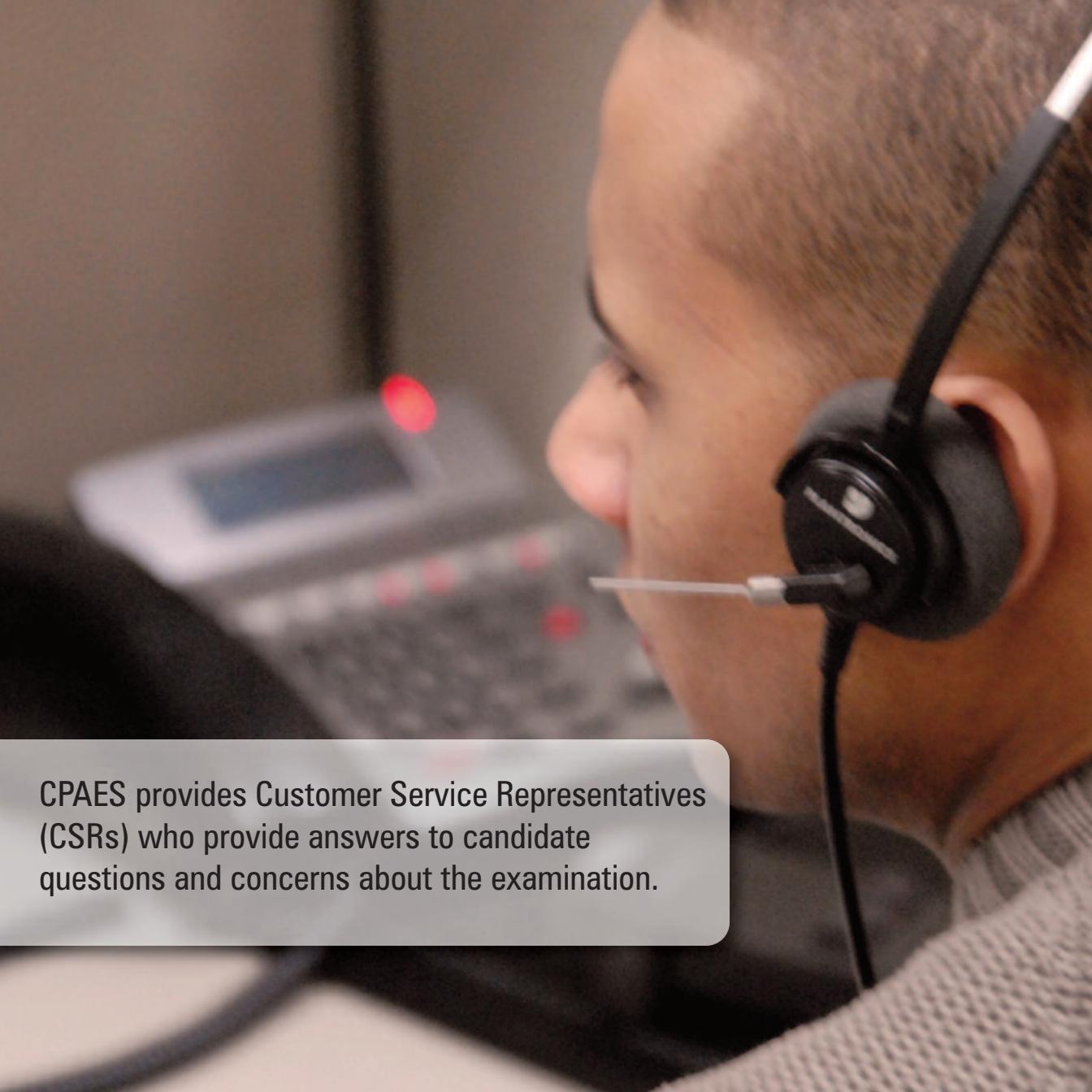
Helping state boards of accountancy meet their examination administration needs in a complex computer-based testing environment.

CPAES: Comprehensive Service Level

We:

- Provide customized services to boards of accountancy
- Design, publish, produce and distribute examination application materials
- Provide applicants with a toll-free telephone number (800-CPA-EXAM) for requesting information regarding the application for the Uniform CPA Examination
- Offer responses to applicant requests regarding requirements, the application process and the examination.
- Provide applicants with a Web site (www.nasba.org) for applying online, downloading application materials, tracking application status and frequently asked questions
- Communicate with applicants regarding the receipt and status of their application
- Process applications and fees received by mail, telephone or via Web site
- Distribute any additional materials, such as Information for Uniform CPA Examination Candidates and Instructions to Candidates
- Evaluate educational qualifications of candidates to determine their eligibility
- Evaluate academic credit from foreign institutions including the receipt of the evaluation, resolution of any discrepancies with candidate and the foreign credential evaluation service
- Communicate with candidates whose application materials are deficient
- Produce rosters of eligible candidates for board review and approval, upon request





CPAES provides Customer Service Representatives (CSRs) who provide answers to candidate questions and concerns about the examination.

- Process and evaluate requests from candidates seeking special accommodations under the Americans with Disabilities Act (ADA). This involves an individual negotiation process with each candidate, including receipt of a signed agreement from the candidate
- Notify National Candidate Database (and/or candidate) of candidate's eligibility to take the examination
- Remit portion of fees to boards, if requested
- Remit portion of fees to National Candidate Database for distribution to NASBA, AICPA and Prometric
- Assist boards of accountancy in acquiring necessary hardware and software to communicate



electronically with the National Candidate Database (transmitting both data and funds) and, if necessary, AICPA and Prometric

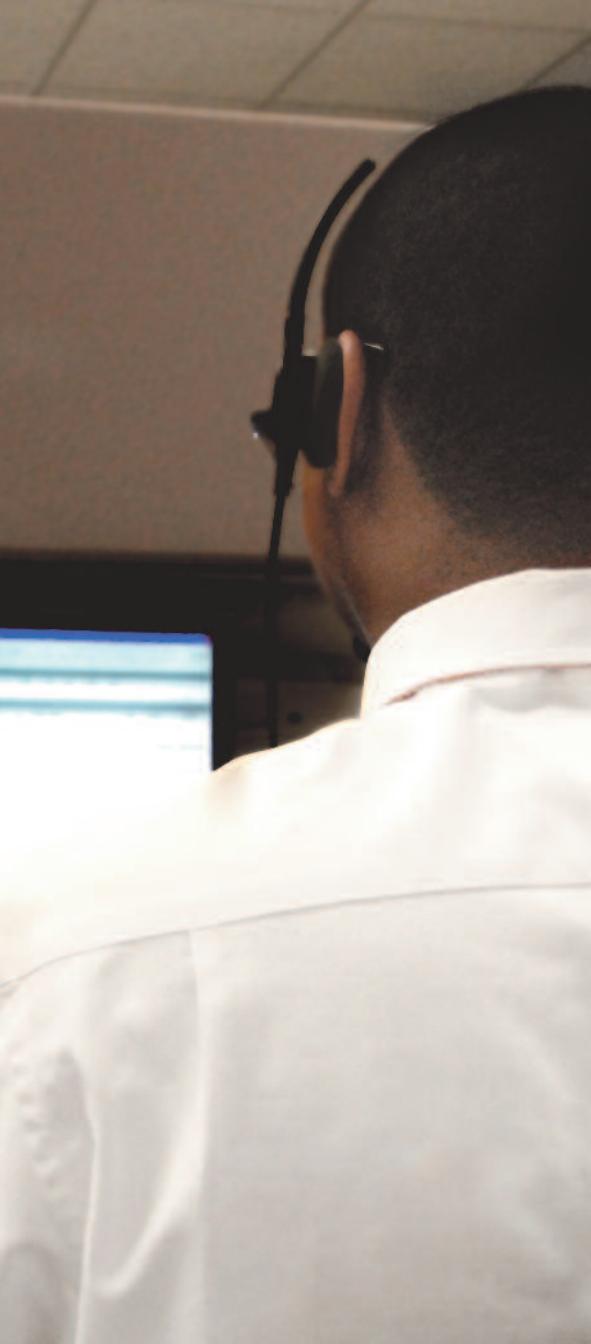
- Assist boards in addressing and resolving any electronic communication issues involving CPAES and the National Candidate Database
 - Track candidate progress from scheduling through CBT examination delivery
 - Receive candidate scores from National Candidate Database
 - Analyze scores and post appropriate credit to candidate records, including expiration dates
 - Provide boards with score reports, including individual candidate credit status
- Hold scores of candidates with deficiencies after obtaining board approval
 - Print and distribute score notices to candidates after board approval
 - Provide passing candidates with licensure and other information
 - Answer candidate questions about score results and diagnostics
 - Maintain permanent electronic files for all candidates
 - Issue written, oral and electronic reports to boards
 - Prepare statistical reports of candidate performance

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

CPAES Services for Re-examination Candidates:

- Providing applicants with a toll-free telephone number (800-CPA-EXAM) that may be called to request information during normal business hours
- Responding to applicant requests regarding requirements, procedures, timing of events, etc.
- Providing applicants with a Web site (www.nasba.org) for applying online, downloading application materials and frequently asked questions
- Processing applications and fees received by mail, telephone or via Web site
- Distributing additional materials, such as Information for Uniform CPA Examination Candidates and Instruction to Candidates
- Processing and evaluating requests from candidates seeking special accommodations under the Americans with Disabilities Act (ADA). This involves an individual negotiation process with each candidate and receipt of a signed agreement from each candidate
- Producing rosters of eligible candidates for board review and approval, if requested
- Notifying the National Candidate Database (and/or candidate) of candidate's eligibility to take the examination
- Remitting portion of fees to board, if requested





- Remitting portion of fees to National Candidate Database for distribution to NASBA, AICPA and Prometric
- Tracking candidate progress from scheduling through CBT examination delivery
- Responding to candidate concerns regarding the CBT process
- Receiving candidate scores from National Candidate Database
- Analyzing scores and posting appropriate credit information to candidates records
- Printing and distributing score notices to candidates
- Providing passing candidates with licensure and other information
- Answering candidate questions about score results and diagnostics
- Maintaining permanent electronic files for all candidates
- Issuing written and oral reports to the board

National Candidate Database: The National Candidate Database (Gateway) is a database of CPA candidate information created to help boards of accountancy protect the personal data provided by candidates during the application and examination process. As a central repository for all Uniform CPA Examination candidate information, the Gateway acts as a national tracking system for CPA Examination candidates. With the ability to track a candidate's history from initial application to grading of the examination, the Gateway is a powerful tool for managing testing information.



In addition, CPAES provides an array of optional services for state boards and candidates.

CPAES: Optional Services

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

Pre-Evaluation: We respond to candidate requests for evaluation of their academic credentials prior to their applying for the examination. A separate application process is required. Score Verification and Transfers: We can transfer candidate scores upon their requests to other jurisdictions. CPAES may process the entire candidate transfer form or share responsibility with the board for completion of the form. For example, CPAES would record the candidates examination scores and the board would sign the form and affix a seal.

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

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

IQEX: CPAES offers the International Qualification Examination (IQEX) to qualifying candidates each year. The purpose of IQEX is to facilitate the U.S. CPA qualification process for accounting professionals from other countries whose professional bodies have entered into mutual recognition agreements with NASBA and the American Institute of Certified Public Accountants (AICPA). These agreements have been established with the Canadian Institute of Chartered Accountants, Instituto Mexicano de Contadores Publicos, Institute of Chartered Accountants in Australia, CPA Australia and the Institute of Chartered Accountants in Ireland.



Helping State Boards of Accountancy meet their examination administration needs in a complex computer-based testing environment.

Guam Test Center: NASBA's Guam Test Center administers the Uniform CPA Examination and other miscellaneous exams including admissions exams, certificate exams and the GRE to international candidates (primarily from Japan and Korea). Because of the center's prime location, international candidates find it an advantageous destination for taking these examinations.

Licensing Services:

Licensure Application Processing: We provide a comprehensive service of processing candidate applications for licensure which include evaluation of academic and other credentials required for licensure by the board. Communications with the board is ongoing and the board approves all applications.

Reciprocal Candidate Evaluation: We provide CPA's who are planning to practice in other jurisdictions an individual evaluation of academic and other credentials prior to the completion of a license application.

Wall Certificate Service: Wall Certificate Service offers custom certificate design, state-of-the art printing, custom framing and the timely processing and distribution of decorative wall certificates for professional agencies. Wall Certificate Service is designed to enhance the quality of licensing certificates for professional and licensing agencies by offering creative and professional design options. Offering superior custom design, this service efficiently produces professional wall certificates that state board members can be proud to present.

The Wall Certificate Service provides quality custom design, production, processing and distribution of decorative wall certificates for professional agencies and organizations.



CPAES: Disaster Recovery Services

We:

- Provide boards with hardware and software necessary to conduct routine backups to existing systems (this should be done on a quarterly basis at a minimum)
- Provide a secure storage area in Nashville, TN for electronic backups
- Provide boards with emergency contact numbers for key NASBA staff
- Assign a key point of contact for board staff at NASBA during the recovery process
- Process applications and fees for licensure and renewals

CPAES will need the name and telephone number of your service provider and your account information to provide the following services:

- Contact your telephone service provider to re-route all incoming calls to the board office to one of CPAES's toll-free numbers
- Gain access through your service provider to your Web site in order to update with news bulletins regarding board office closure and contact information
- Contact your internet/web service provider to have all attempts to gain access to your Web site re-routed to our Web site at www.nasba.org
- Set up a special page on our Web site to provide information to all interested parties
- Contact the U.S. Postal Service or other carriers to have mail and packages re-routed to our Nashville office
- Respond to all inquiries regarding licensees that are in the Accountancy Licensee Database.
Note: CPAES can only provide information that is in the ALD at the time of inquiry and what the board has authorized for release.
- Transfer candidates' scores upon their requests to other jurisdictions
- Assist boards in acquiring necessary hardware and software to set up temporary offices
- Provide boards with temporary office space in our Nashville office
- Assist boards with temporary relocation of staff to our Nashville office

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



Best Place To Work

NASBA, CPA Examination Services parent company, was named by the *Nashville Business Journal* as a "Best Places to Work Winner." Our clients and their professionals will benefit from our happy employees who bring their "winning" attitudes to their jobs and client relationships.

NASBA Fish Philosophy
What's NASBA's FISH Philosophy?

"As you enter this place of work please choose to make today a great day. Your colleagues, customers, team members and you yourself will be thankful. Find ways to play! We can be serious about our work without being serious about ourselves. Stay focused in order to be present when your customers and team members most need you. And should you feel your energy lapsing, try this surefire remedy: Find someone who needs a helping hand, a word of support, or a good ear --- and make their day!" Copyright ChartHouse Learning



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