

Arkansas State Board of Public Accountancy –Examination Transitional Rule 3.2(j)

3.2 (j) Pursuant to ACA 17-12-302, the applicable education requirements are those in effect on the date on which the applicant successfully applies to take the examination. For implementing transition to the education rules effective January 1, 2008, the Board will adhere to the following guidelines:

- (1) The education rules in Rule 3.2(a) will apply to all candidates who complete the procedures outlined in the following paragraphs (a), (b), and (c) by the dates stipulated.
 - a. Complete the education requirements described in Rule 3.2(a) **by December 31, 2007**, and
 - b. Submit the following forms to the board no later than **December 1, 2007**.
 - i. Completed, signed, and notarized application with a notarized 2X2 color photograph attached,
 - ii. Payment by Cashier's Check or Money Order only made payable to the ASBPA for the total amount of the \$50 first time application fee plus the required application and examination fee for the applicable testing section(s),
 - iii. Clear copy of government issued identification document, and
 - c. By no later than **December 31, 2007**, the Board must receive the following documents:
 - i. Three character references sent directly to the Board from the sources listed on the application
 - ii. Official transcripts(s) (or foreign evaluations) showing courses that satisfy the education requirements and degree conferred sent directly from the academic institutions to the Board. If the degree is conferred in December 2007, the candidate must cause the official transcript to be received by the Board within 30 days of receiving the degree.
- (2) The education rules in 3.2(b) through 3.2(i) will apply to all candidates who do not satisfy all of the requirements listed above.
- (3) Eligibility to take the exam will be determined after receipt of **all** required documentation, including the official transcript that confirms satisfactory completion of the applicable education requirements. Once eligibility to take the exam is determined, the Board will send an Authorization to Test (ATT) to the National Candidate Database at NASBA. NASBA will then issue a Notice to Schedule (NTS). The NTS is sent to the applicant via the address preference indicated on the application form.
- (4) An eligible candidate has **6 months**, from the date of the NTS, to **schedule and take** the approved examination section(s). A candidate who receives a NTS based on application under Rule 3.2(a) must sit for the exam prior to the expiration of that NTS. If the NTS expires prior to the candidate taking any section of the exam, the candidate will have to reapply as a first-time candidate under education Rules 3.2(b) through 3.2(i).