

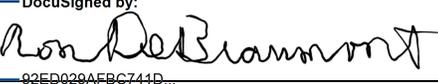
Black Hills State University - CPA Licensure

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	325 West 18th Street
PLC Agency Address 2	Suite 4
PLC Agency City, Zip, State	Cheyenne, WY 82002
PLC Agency Contact Name	Jennifer Gorman-Nelson
PLC Agency Point of Contact Title	Executive Director
PLC Agency Contact Phone	307-777-7551
PLC Agency Contact Email	jennifer.gorman2@wyo.gov
PLC Agency Website URL	https://sites.google.com/a/wyo.gov/wyoming-cpa/
Links to Rules/Regulations/Statues	https://sites.google.com/a/wyo.gov/wyoming-cpa/statute-rules
Parent Agency name	
Reciprocity Agreement?	Yes
Is the PLC Agency a member of a Reciprocity or Regional/National Compact	America 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	Regional: Yes - Regional (HLC, SACS, MSCHE, etc.) Professional:
Degree Requirement 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	

Section 2. Education Requirements (a) Initial and transfer applicants shall furnish evidence of completion of one of the following education requirements: (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 writing; (J) Information systems or technology; (K) Ethics; or (L) Other 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; 2 - 4 (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

Specific Education Undergraduate Requirements

	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 issued. (h) Candidates qualifying based on a degree earned in a foreign country shall submit transcripts to a foreign accountant's 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.
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 & 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)?	No
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
I. Examination Title	Uniform AICPA Examination

2. Examination Title	
LC Agency Requires:	
Meets Certified Public Accountant (CPA) PLC Pre-education requirements, Yes = Y, No = N & Undetermined = U	Y
Date Reviewed	5/18/2021
Person Reviewed	David L Crawford
Additional information needed to make determination	
Dean of School of Business	<p>DocuSigned by:  4/2/2022 1:54:14 PM MDT 6D591D2CB7C6421...</p>
Chair of School of Business	<p>DocuSigned by:  4/1/2022 2:56:45 PM MDT 92ED029AFBC741D...</p>
Reviewer	<p>DocuSigned by:  4/5/2022 2:47:09 PM MDT 7D8A20B676A7456...</p>