

IMPORTANT NOTICE

DATE: 07/30/2007
TO: ILLINOIS ACCOUNTING FACULTY AND STAFF
CC: KARYL FRIEDMAN, JOE HINES, JERRY HO, PHYLLIS LITTLE, JENNIFER SCHULTZ
FROM: JOANNE VICIAN 
EXECUTIVE DIRECTOR, ILLINOIS BOARD OF EXAMINERS
RE: PROVISIONAL APPROVAL FOR CPA EXAM ELIGIBILITY

As many of you are aware, the Illinois Board of Examiners (IBOE) voted this spring to reinstate provisional approval for first-time candidates to take the CPA examination while completing the final semester or quarter of college courses. This means that candidates can qualify to take the CPA exam while enrolled as students and complete their first section(s) of the CPA exam earlier than is presently allowed.

The provisional approval process will operate in a similar fashion as in the past with one exception: candidates will have 120 days from the date of their first exam to provide final transcripts to our office to clear their provisional status. They will not receive any exam scores until their eligibility is finalized and only one provisional Authorization To Test is allowed per candidate.

The Rules have been filed with the Secretary of State and the Joint Committee on Administrative Rule. The proposed text is below.

TITLE 23: EDUCATION AND CULTURAL RESOURCES
CHAPTER VI: BOARD OF EXAMINERS
SUBTITLE A: EDUCATION

PART 1400
CERTIFICATE OF CERTIFIED PUBLIC ACCOUNTANT

Section 1400.90 The Educational Requirement

First-time candidates whose exam applications are received in the Board office on or after August 15, 2007 may be granted provisional approval of in-progress courses taken at domestic institutions. Candidates granted provisional approval shall be allowed 120 days from the date of taking the first section of the examination to provide evidence that all

requirements have been completed. No exam scores will be released to the candidate until all final official credential(s) are received and eligibility verified by board staff. If final transcripts verifying completion of all courses for eligibility to test are not received by the Board within 120 days after taking the first examination section of the CPA examination, scores for all examination sections authorized with provisional approval will be voided. If a candidate is not eligible after review of final credentials, scores for all examination sections authorized with provisional approval will be voided. Only one provisional Authorization to Test will be issued to a candidate.

After August 15, 2007, when first-time CPA candidates submit their requests for an evaluation and/or an application to test, they may complete the domestic Courses in Progress (CIP) Form if they are registered in their final term of school in which they will complete all requirements to take the CPA exam. The courses in progress will be counted in addition to completed courses toward meeting the requirements to test. Candidates will complete an attestation that the courses listed on their application and/or evaluation form will be completed, and a final transcript submitted to the IBOE, within 120 days of taking the first section of the CPA exam. Candidates also may be approved prior to earning their degree.

Candidates are responsible for submitting final transcripts once their courses and/or degree requirements are complete in order to receive their exam scores. Candidates can present courses in progress for only one term to count toward meeting the requirement. E.g., candidates cannot include both fall and spring semester courses toward meeting the eligibility requirements; they may submit an exam or evaluation application on August 15 with a listing of fall courses in progress only. If they are planning on spring courses also, they must wait to apply until their transcript is available with fall grades posted and then provide us with their spring courses in progress.

This policy does not apply to international courses. Candidates presenting international credentials for evaluation must submit documents with all courses and earned degree(s) posted prior to having an evaluation done.

A flyer you can post in your Accounting and/or Business School Department is attached. The IBOE website will be updated by August 3, 2007 with this new information so candidates can make plans for the 2007-2008 school year. We appreciate your assistance getting word to your students who plan to take the CPA exam in the near future.

Please email me or our Help Desk with any questions: jvician@uiuc.edu or Help@ilboa.org.

JMV