

**RULE-MAKING HEARING AGENDA  
NORTH CAROLINA STATE BOARD OF CPA EXAMINERS  
FEBRUARY 18, 2019  
10:00 A.M.  
1101 OBERLIN ROAD  
RALEIGH, NC**

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- I. Administrative Items**
  - A. Call to Order
  - B. Rule Published for Rule-Making – 21 NCAC 08F .0105
  
- II. Hearing Testimony**
  
- III. Written Testimony**
  
- IV. Adjournment**

TITLE 21 – OCCUPATIONAL LICENSING BOARDS AND COMMISSIONS  
CHAPTER 08 – BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS

ITEM I-A-1

Notice is hereby given in accordance with G.S. 150B-21.2 that the Board of Certified Public Accountant Examiners intends to amend the rule cited as 21 NCAC 08F .0105.

Link to agency website pursuant to G.S. 150B-19.1(c): [www.nccpaboard.gov](http://www.nccpaboard.gov)

Proposed Effective Date: January 1, 2020

**Public Hearing:**

**Date:** February 18, 2019

**Time:** 10:00 a.m.

**Location:** NC State Board of CPA Examiners, 1101 Oberlin Road, Suite 104, Raleigh, NC 27605

**Reason for Proposed Action:** 21 NCAC 08F .0105 explains how many times a Uniform CPA Examination (Exam) candidate can take the same section of the Exam. The Exam vendor is changing when an Exam candidate may retake the same section of the Uniform CPA Examination.

**Comments may be submitted to:** Robert N. Brooks, NC State Board of CPA Examiners, 1101 Oberlin Road, Suite 104, Raleigh, NC 27605; phone (919) 733-1425; fax (919) 733-4209; email [rbrooks@nccpaboard.gov](mailto:rbrooks@nccpaboard.gov)

**Comment period ends:** March 18, 2019

**Procedure for Subjecting a Proposed Rule to Legislative Review:** If an objection is not resolved prior to the adoption of the rule, a person may also submit written objections to the Rules Review Commission after the adoption of the Rule. If the Rules Review Commission receives written and signed objections after the adoption of the Rule in accordance with G.S. 150B-21.3(b2) from 10 or more persons clearly requesting review by the legislature and the Rules Review Commission approves the rule, the rule will become effective as provided in G.S. 150B-21.3(b1). The Commission will receive written objections until 5:00 p.m. on the day following the day the Commission approves the rule. The Commission will receive those objections by mail, delivery service, hand delivery, or simile transmission. If you have any further questions concerning the submission of objections to the Commission, please call a Commission staff attorney at 919-431-3000.

**Fiscal impact (check all that apply).**

- State funds affected
- Environmental permitting of DOT affected  
Analysis submitted to Board of Transportation
- Local funds affected
- Substantial economic impact ( $\geq$ \$1,000,000)
- Approved by OSBM
- No fiscal note required by G.S. 150B-21.4

SUBCHAPTER 08F - REQUIREMENTS FOR CERTIFIED PUBLIC ACCOUNTANT EXAMINATION AND  
CERTIFICATE APPLICANTS

SECTION .0100 - GENERAL PROVISIONS

**21 NCAC 08F .0105 CONDITIONING REQUIREMENTS**

- (a) **Passing Grades.** A candidate shall pass all sections of the examination with a grade of 75 or higher on each section.
- (b) **Military Service.** A candidate who is on active military service shall not have the time on active military service counted against Subparagraph (c)(1) of this Rule unless the candidate applies to take the examination during the active military service, in which case each month a candidate sits shall be counted toward Subparagraph (c)(1) of this Rule.
- (c) A candidate is subject to the following conditioning requirements:
  - (1) a candidate shall obtain a passing grade on all sections of the examination within an 18-month period;
  - (2) a candidate may sit for any section of the examination individually;
  - (3) a candidate may sit for each ~~retake~~ a section of the examination ~~up to four times during a one-year period but not more than one time in a three-month testing window as defined by the examination vendors(s); once the candidate's grade for any previous attempt of that same section has been released;~~ and
  - (4) credit awarded by the Board for passage of a section of the examination is valid for an 18-month period beginning on the date the section is taken.

*History Note:* Authority G.S. 93-12(3); 93-12(5);  
Eff. February 1, 1976;