



North Carolina State Board of Certified Public Accountant Examiners
1101 Oberlin Road, Suite 104 • PO Box 12827 • Raleigh NC 27605
Phone (919) 733-4222 • Facsimile (919) 733-4209 • Web nccpaboard.gov

Rule-Making Hearing Scheduled for May 23, 2019

The North Carolina State Board of CPA Examiners (Board) has filed a Notice of Text with the [Office of Administrative Hearings \(OAH\)](#) to proceed to a public rule-making hearing (Hearing) to consider the attached rule.

New language is indicated by an underline and deleted language is indicated by a ~~strike-through~~.

A person may submit written comments and/or be present at the hearing to make oral comments on the attached rules. The Hearing is scheduled for 10:00 a.m. on Thursday, May 23, 2019, at the Board office at 1101 Oberlin Road, Raleigh, NC 27605.

Anyone wishing to be present to speak at the hearing must notify Robert N. Brooks, the Board's Executive Director, no later than 5:00 p.m. on Thursday, May 9, 2019.

Anyone wishing to submit a written comment on the rules must send the comment(s) to one of the following:

MAIL Robert N. Brooks, Executive Director
NC State Board of CPA Examiners
PO Box 12827
Raleigh NC 27605-2827

FAX (919) 733-4209, ATTN. ROBERT N. BROOKS

EMAIL rbrooks@nccpaboard.gov

All written comments must be received by the Board no later than 5:00 p.m. on May 8, 2019.

No fiscal note is required regarding these proposed rules as there is no fiscal impact on any local, state, state budget, or federal funds. No federal certification of these proposed rule changes is required as these rules are not mandated by any federal statutes or rules.

Posted to nccpaboard.gov on 04/10/2019 in accordance with NCGS 150B-19.1



NOTICE OF TEXT

[Authority G.S. 150B-21.2(c)]

OAH USE ONLY

VOLUME:

ISSUE:

CHECK APPROPRIATE BOX:

- Notice with a scheduled hearing
 Notice without a scheduled hearing
 Republication of text. Complete the following cite for the volume and issue of previous publication, as well as blocks 1 - 4 and 7 - 14. If a hearing is scheduled, complete block 5.
Previous publication of text was published in Volume: Issue:

1. Rule-Making Agency: N. C. State Board of CPA Examiners
2. Link to agency website pursuant to G.S. 150B-19.1(c): nccpaboard.gov
3. Proposed Action -- Check the appropriate box(es) and list <u>rule citation(s)</u> beside proposed action: <input type="checkbox"/> ADOPTION: <input checked="" type="checkbox"/> AMENDMENT: 21 NCAC 08F .0105 <input type="checkbox"/> REPEAL: <input type="checkbox"/> READOPTION <u>with</u> substantive changes: <input type="checkbox"/> READOPTION <u>without</u> substantive changes: <input type="checkbox"/> REPEAL through READOPTION:
4. Proposed effective date: January 1, 2020
5. Is a public hearing planned? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No If yes: Public Hearing date: May 23, 2019 Public Hearing time: 10:00 a.m. Public Hearing location 1101 Oberlin Road, Suite 104, Raleigh, NC 27605
6. If no public hearing is scheduled, provide instructions on how to demand a public hearing:

7. Explain Reason For Proposed Rule(s):

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.

8. 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. If the Rules Review Commission receives written and signed objections 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 facsimile 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.

Rule(s) is automatically subject to legislative review. Cite statutory reference:

9. The person to whom written comments may be submitted on the proposed rule(s):

Name: Robert N. Brooks

Address:

1101 Oberlin Road, Suite 104, Raleigh, NC 27605

Phone (optional): 919-733-1425

Fax (optional): 919-733-4209

E-Mail (optional): rbrooks@nccpaboard.gov

10. Comment Period Ends:

11. Fiscal impact. Does any rule or combination of rules in this notice create an economic impact? Check all that apply.

- State funds affected
- Local funds affected
- Substantial economic impact (\geq \$1,000,000)
- Approved by OSBM
- No fiscal note required

12. Rule-making Coordinator:

Felecia F. Ashe

Phone: 919-733-4223

E-Mail: feleciaa@nccpaboard.gov

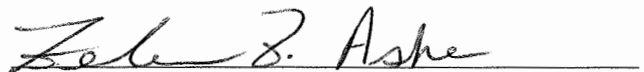
Additional agency contact, if any:

Phone:

E-mail:

13. The Agency formally proposed the text of this rule(s) on
Date: March 19, 2019

14. Signature of Agency Head* or Rule-making Coordinator:



Typed Name: Felecia F. Ashe

Title: Accounting Specialist

**If this function has been delegated (reassigned) pursuant to G.S. 143B-10(a), submit a copy of the delegation with this form.*

1 21 NCAC 08F .0105 is proposed for amendment as follows:

2

3 **21 NCAC 08F .0105 CONDITIONING REQUIREMENTS**

4 (a) Passing Grades. A candidate shall pass all sections of the examination with a grade of 75 or higher on each section.

5 (b) Military Service. A candidate who is on active military service shall not have the time on active military service
6 counted against Subparagraph (c)(1) of this Rule unless the candidate applies to take the examination during the active
7 military service, in which case each month a candidate sits shall be counted toward Subparagraph (c)(1) of this Rule.

8 (c) A candidate is subject to the following conditioning requirements:

9 (1) a candidate shall obtain a passing grade on all sections of the examination within an 18-month
10 period;

11 (2) a candidate may sit for any section of the examination individually;

12 (3) a candidate may ~~sit for each~~ retake the same section of the examination ~~up to four~~ as many times
13 during a one-year period ~~but not more than one time in a three-month testing window as defined by~~
14 as determined by the examination vendors(s); vendor(s); and

15 (4) credit awarded by the Board for passage of a section of the examination is valid for an 18-month
16 period beginning on the date the section is taken.

17

18 *History Note: Authority G.S. 93-12(3); 93-12(5);*

19 *Eff. February 1, 1976;*

20 *Readopted Eff. September 26, 1977;*

21 *Amended Eff. January 1, 2020; February 1, 2011; January 1, 2006; January 1, 2004; August 1,*
22 *1998; April 1, 1994; April 1, 1991; March 1, 1990;*

23 *Readopted Eff. February 1, 2016.*