

**RULE-MAKING HEARING AGENDA**  
**NORTH CAROLINA STATE BOARD OF CPA EXAMINERS**  
**MAY 23, 2019**  
**10:00 A.M.**  
**1101 OBERLIN ROAD**  
**RALEIGH, NC**

---

**I. Administrative Items**

A. Call to Order

B. Rule Published for Rule-Making – 21 NCAC 08F .0105, *Conditioning Requirements*

**II. Hearing Testimony**

**III. Written Testimony**

**IV. Adjournment**

TITLE 21 – OCCUPATIONAL LICENSING BOARDS AND COMMISSIONS

CHAPTER 08 – BOARD OF CERTIFIED PUBLIC ACCOUNTANT EXAMINERS

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

Proposed Effective Date: January 1, 2020

Public Hearing:

Date: May 23, 2019

Time: 10:00 a.m.

Location: 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, 1101 Oberlin Road, Suite 104, Raleigh, NC 27605, phone (919) 733-1425, fax (919) 733-4209, email rbrooks@nccpaboard.gov

Comment period ends: July 1, 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 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.

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 (≥\$1,000,000)
Approved by OSBM
No fiscal note required

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 the same section of the examination up to four as many times during a one-year period but not more than one time in a three month testing window as defined by as determined by the examination vendors(s);
(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; Readopted Eff. September 26, 1977; Amended Eff. February 1, 2011; January 1, 2006; January 1, 2004; August 1, 1998; April 1, 1994; April 1, 1991; March 1, 1990; Readopted Eff. February 1, 2016; Amended Eff. January 1, 2020.