



North Carolina State Board of Certified Public Accountant Examiners

NASBA ANNOUNCEMENT ON THIRTY-MONTH CPA EXAM CREDIT WINDOW

On April 24, 2023, NASBA (National Association of State Boards of Accountancy) issued a press release that stated the NASBA Board of Directors "voted to adopt an amendment to UAA Model Rule 5-7. The amendment increases the length of conditional credit from 18 months to 30 months."

NASBA's UAA Model rules are merely recommendations to Boards of Accountancy; they are not binding on any Board of Accountancy. Each Board of Accountancy, including the North Carolina State Board of CPA Examiners, adopts its own rules relevant to the Uniform CPA Exam, CPA licensure, etc.

With the new amendment proposed by NASBA, as well as the desire by Boards of Accountancy to maintain uniformity when possible, the North Carolina State Board of CPA Examiners expects to review this matter very quickly. Any change to the Board's rule (North Carolina Administrative Code) must follow the rulemaking procedures of the NC Office of Administrative Hearings.

Until notified otherwise, North Carolina Uniform CPA Exam candidates must comply with 21 NCAC 08F .0105(c)(1), "a candidate shall obtain a passing grade on all sections of the examination within an 18-month period."