# North Carolina State Board of Certified Public Accountant Examiners

## Before You Apply: Five Common Issues That Can Delay Your Initial CPA Exam Application

Submitting your CPA Exam application is an important step toward becoming a CPA. To help avoid unnecessary delays, it is important to understand North Carolina's application requirements and how the online application process works.

CPA Exam applications are submitted online through the Board's portal. Before you begin, you must create a portal account if you do not already have one.

Submitting an application does not necessarily mean it is complete or ready for Board review. Missing information, outstanding requirements, or discrepancies may delay processing. If anything appears under "Incomplete Requirements" in your portal, your application will not move into the Board's staff review queue. Once all required items have been received and the application is otherwise complete, it can be placed in the queue for staff review.

The following five issues highlight what to check at each stage of the application process.

### 1. You Don't Meet the Education Requirements Yet

Before beginning your initial CPA Exam application, make sure you understand North Carolina's education requirements [NCGS 93-12(5)] [21 NCAC 08A .0309] and determine whether you qualify to apply.

If you are still completing your education, you may not need to wait until your bachelor's degree has been awarded. Under certain circumstances, the Board may approve an application before the degree is received.

Under 21 NCAC 08F .0302, an applicant may qualify for approval while completing the required accounting coursework if the conditions established by the rule are met. These include the expectation that the applicant will earn a bachelor's degree within 120 days of the Board's approval of the application. This process is sometimes referred to as "conditional approval."

Conditional approval is not automatic. The Board must determine that you meet the requirements established by the rule. An applicant approved under this provision must receive their degree within the required timeframe. If the degree is not received as required, Exam grades will not be released, and the applicant must reapply to take the Exam.

**Bottom line:** Review the Board's education requirements before assuming you must wait to apply or that you qualify to apply early.

### 2. Official Transcripts Haven't Been Received

The Board must receive official transcripts to verify that you meet the education requirements.

Official transcripts must be sent directly to examinations@nccpaboard.gov by your educational institution or its transcript service provider. Allow sufficient time for your school or transcript service to process your request and for the Board to receive the transcripts.

If the name on your transcript differs from the name you are using to apply, you must also submit official documentation verifying the name change. Acceptable documentation may

include a marriage certificate or license, a divorce decree, or another legal document authorizing the name change. Submit the documentation to examinations@nccpaboard.gov.

If the Board has not received the required transcripts or name change documentation, if applicable, the corresponding requirement will remain on your Incomplete Requirements list, and your application will not move into the staff review queue.

**Tip:** Request your official transcripts at least five business days before submitting your application. Processing and delivery times vary by institution and delivery method, and additional time may be needed during busy periods. If you order transcripts through a third-party service, check your order status to confirm that your transcripts have been sent to the Board. If your name has changed, submit the required documentation to avoid delays in processing your application.

**3. Background Check Information Doesn't Match Your Application**

Be thorough and accurate when answering the background questions on your application.

The Board conducts a background check as part of the CPA Exam application process. If information obtained through the background check differs from the information you provided, the Board may need additional information or documentation before completing its review.

Read each question carefully and provide complete, accurate answers. If you are unsure whether something must be disclosed, review the Board's background check guidance before submitting your application.

When in doubt, don't guess. Make sure your answers address the questions being asked and accurately reflect your circumstances.

**4. Moral Character References Are Missing or Incorrect**

Initial CPA Exam applicants must submit three moral character references that meet the Board's requirements. Before beginning this part of your application, make sure you select the correct moral character reference form. Ensure that each reference meets the Board's eligibility requirements and provides all required information. Using the wrong form or submitting an incomplete reference may delay your application.

If a required reference is missing or incomplete, the requirement will remain on your Incomplete Requirements list, and your application will not move into the staff review queue.

**Tip:** Give your references plenty of time to complete and return their forms to you, particularly if you are working toward a specific application deadline or testing timeline. Confirm that the correct form is being used and that all required information is provided.

**5. Payment Hasn't Been Made**

Your application is not complete until the required payment has been received. Submitting your application through the Board's portal does not complete the process if payment has not been

received. If payment is outstanding, the payment requirement will remain on your Incomplete Requirements list, and your application will not enter the staff review queue.

The Board accepts only Mastercard, Visa, and American Express for credit and debit card payments. The Board does not accept Discover. Make sure you enter the account number and security code correctly. Mastercard and Visa have a three-digit security code, and American Express has a four-digit code.

**Remember:** Clicking *Submit* does not necessarily mean your application is ready for review. Confirm that your payment has been processed successfully and that no outstanding items remain under Incomplete Requirements.

**Requesting ADA Accommodations?**

If you are requesting accommodations under the Americans with Disabilities Act (ADA), make sure you complete the appropriate accommodation request forms and include all required supporting documentation with your request.

Incomplete forms or missing documentation may delay the processing of your accommodation request. Review the Board's instructions carefully to confirm that you have included everything required.

**Once You Submit: Check Your Portal and Allow Time for Review**

After submitting your application, your portal is the best place to check for outstanding requirements and updates.

Log in to your Board portal regularly to review your application status, Incomplete Requirements, and messages in the Communication Center. If any requirements remain outstanding, take the necessary steps to resolve them. If the Board requests additional information or documentation, respond as soon as possible.

Once your application is complete and enters the staff review queue, it still needs to be reviewed and processed. Allow time for the Board to complete its review before contacting the office for a status update.

If your application has been in the review queue longer than the Board's published processing timeframe, or if you have a question about a specific requirement or communication, contact the Board for assistance. Having your application information available when you contact the office will help staff answer your questions more efficiently.

**In short:** Check your portal regularly, resolve outstanding requirements, respond to Board communications, and allow time for processing. Taking these steps can help prevent delays and keep your application moving so you can focus on preparing for Exam Day.

**Before You Apply: Final Checklist**

A few minutes of preparation can help you avoid unnecessary delays. Before submitting your CPA Exam application, make sure you have completed the following:

- ☐ **Portal account:** You have created an account in the Board's portal or can access your existing account.
- ☐ **Education:** You understand the education requirements and have determined whether you qualify to apply.
- ☐ **Transcripts:** You have arranged for your official transcripts to be sent directly to the Board.
- ☐ **Moral character references:** You have identified three eligible references and confirmed that the correct form is being used and that all required information is provided.
- ☐ **Background disclosures:** Your answers are complete and accurate.
- ☐ **Payment:** You understand the required fees and will confirm that payment has been processed successfully.
- ☐ **ADA accommodations, if applicable:** You have completed the appropriate request form and included all required supporting documentation.
- ☐ **Portal follow-up:** You know how to check your Incomplete Requirements and Communication Center after submitting your application.