

REQUEST FOR TECHNICAL CHANGE

AGENCY: Board of Certified Public Accountant Examiners

RULE CITATION: 21 NCAC 08F .0105

DEADLINE FOR RECEIPT: Friday, September 6, 2019

The Rules Review Commission staff has completed its review of this Rule prior to the Commission's next meeting. The Commission has not yet reviewed this Rule and therefore there has not been a determination as to whether the Rule will be approved. You may call our office to inquire concerning the staff recommendation.

In reviewing this Rule, the staff recommends the following technical changes be made:

In (c), line 8, what does "conditioning" mean? (I note the term is also in the name of the Rule, but as the name is not within RRC purview, I am asking specifically regarding this rule text.)

In (c)(3), the way I am reading this is that the vendor will be allowed to determine the maximum number of times each individual can take the exam. Is the intent to grant this discretion without any Board guidance to the vendor?

Please retype the rule accordingly and resubmit it to our office at 1711 New Hope Church Road, Raleigh, North Carolina 27609.

Amanda J. Reeder
Commission Counsel
Date submitted to agency: August 22, 2019

21 NCAC 08F .0105 is amended as published in 33:21 NCR 2088 as follows:

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); vendor(s); 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;
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.*