

Chapter 20-3 EXAMINATIONS, APPLICATIONS FOR CERTIFICATES, AND TEMPORARY PERMITS - CERTIFIED PUBLIC ACCOUNTANTS

Link: <https://rules.sos.ga.gov/gac/20-3>

Rule 20-3-.01 Examination

Except as otherwise provided in this Chapter, the Uniform CPA Examination shall be the examination provided for in O.C.G.A. Section [43-3-10](#).

Rule 20-3-.02 Qualification of Applicants

- (1) In order to be eligible for examination, an applicant must have completed 36 quarter hours or 24 semester hours in accounting subjects at a four-year accredited college or university which offers a baccalaureate degree.
- (2) For the purpose of equating semester and quarter hours, the following formulas are used:

1.5 x semester hours = quarter hours

2/3 x quarter hours = semester hours

Rule 20-3-.03 Applications for Examination

- (1) All applications for examination and re-examination, together with the required fee shall be submitted to the designated agent of the Board by the application deadline on the application materials. It is the responsibility of the applicant to make timely delivery of the appropriate form and designated fee.
- (2) The Board through its designated agent will provide reasonable accommodation to a qualified applicant with a disability in accordance with the Americans With Disabilities Act. The request for an accommodation by an individual with a disability must be in writing and received by the designated agent of the Board by the application deadline along with appropriate documentation, as indicated in the Request for Disability Accommodation Guidelines.

Rule 20-3-.04 Retake and granting of credit requirements

- (1) A Candidate may take the required Test Sections individually and in any order. Credit for passing any Test Section shall be valid for that Test Section for thirty (30) months from the

date the passing score for such Test Section is released by NASBA to the Candidate or the Board, as the case may be, regardless of the number of Test Sections taken.

(a) A Candidate shall pass all required Test Sections within a rolling thirty (30) month period. The rolling thirty (30) month period begins on the date the first passing score(s) are released by NASBA to the Candidate or the Board, as the case may be. The rolling thirty (30) month period concludes on the date the Candidate sits for the final Test Section passed, regardless of when the score is released by NASBA for the final Test Section.

(b) A Candidate who earns initial credit on one or more Test Section(s) of the CPA examination must sit for and complete the remaining required Test Section(s) of the examination on or before the expiration date as shown on the Uniform CPA Examination Score Notice.

(c) If all required Test Sections are not passed within this initial thirty (30) month period, credit for the first Test Section(s) passed shall expire and a new rolling thirty (30) month period shall begin on the date the second passing score(s) were released by NASBA to the Candidate or the Board, as the case may be, and continue for thirty (30) months from that date. If all required Test Section(s) are not passed within this next rolling thirty (30) month period, credit for the second Test Section(s) passed shall expire and a new rolling thirty (30) month period will begin on the date the next Test Section passing score, if any, was released by NASBA to the Candidate or the Board, as the case may be, and this cycle of thirty (30) month rolling periods and Test Section credit expirations will continue until all Test Sections are passed within one thirty (30) month rolling period. Notwithstanding the foregoing, if a Candidate stops testing for a thirty (30) month period, then all credit for previously passed Test Sections will expire.

(2) A Candidate shall not retake a failed Test Section until the Candidate has been notified of the score for the most recent attempt of that failed Test Section.

(3) A Candidate shall be deemed to have passed the examination if the Candidate obtains credit for passing all required Test Sections in one rolling thirty (30) month period.

(4) A Candidate shall retain credit for any and all required Test Sections of the examination passed as a Candidate of another state if such credit would have been given under then applicable requirements in this State.

(5) Notwithstanding subsections (a), (b), and (c) of this Rule, the period of time in which to pass all required Test Sections of the examination may be extended by the Board upon a showing that the credit was lost by reason of individual hardship including, but not limited to, health; military service; a disruption at a local, regional, or national level impacting the Candidate; or other circumstances beyond the Candidate's control.

Rule 20-3-.05 Cheating

- (1) Cheating by an applicant in applying for, taking or subsequent to the examination will be deemed to invalidate any grade otherwise earned by an applicant on any test section of the examination and may warrant summary expulsion from the test site and disqualification from taking the examination for a specified period of time.
- (2) For purposes of this rule, the following actions or attempted activities, among others, may be considered cheating:
 - (a) Falsifying or misrepresenting educational credentials or other information required for admission to the examination;
 - (b) Communication between applicants while the examination is in progress both inside or outside the test site or copying another applicant's answers;
 - (c) Communication with others inside or outside the test site while the examination is in progress;
 - (d) Substitution of another individual to sit in the test site in place of the actual applicant;
 - (e) Violating the nondisclosure prohibitions of the examination or aiding or abetting another in doing so; or
 - (f) Retaking or attempting to retake a test section by an individual holding a valid license or by an applicant who has unexpired credit for having already passed the same test section, unless the individual or applicant has been expressly directed to retake the test section pursuant to a Board order or expressly authorized by the Board to retake the test section to participate in a "secret shopper" program.
- (3) In any case where it appears that cheating has occurred or is occurring, the applicant may be summarily expelled from the examination or moved to a position in the test site away from other examinees where the applicant may be watched more closely. Evidence of cheating is grounds for denial of a license; withholding of exam section score(s); and denial of application(s) to sit for future exam section(s).

Rule 20-3-.06 Examination Credits from Any Other States or Foreign Applicants

- (a) The Board will accept credit on the Uniform Certified Public Accountant examination earned as an applicant of another state provided the applicant meets the legal requirements of this state for admission to the examination and that the credits which were earned in such state would have been earned had the Rules of Section [20-3-.04](#) above been in effect.

- (b) A foreign applicant shall be deemed to have satisfied the examination requirement of O.C.G.A. Sections [43-3-9](#) and [43-3-10](#) by providing proof of having passed the International Certified Public Accountant Qualification Examination.

Rule 20-3-.07 Examination Fee

Fees for the administration of the examination will be established by Board policy in order that all costs for examination administration are recovered. All fees related to the examination shall be published on the application for examination.

Rule 20-3-.08 Application for CPA License

- (1) Upon passing the examination prescribed in Sections [20-3-.01](#) or [20-3-.06\(b\)](#), an applicant believing himself or herself to be otherwise qualified may apply for a license as a CPA. The application form is obtainable from the Office of the Board. Said applicant shall demonstrate to the satisfaction of the Board that said applicant has:
 - (a) Presented to the Board an affidavit that he or she is a United States citizen, a legal permanent resident of the United States, or that he/she is a qualified alien or non-immigrant under the Federal Immigration and Nationality Act. If the applicant is not a U.S. citizen, he/she must submit documentation that will determine his/her qualified alien status. The Board participates in the DHS-USCIS SAVE (Systematic Alien Verification for Entitlements or "SAVE") program for the purpose of verifying citizenship and immigration status information of non-citizens. If the applicant is a qualified alien or non-immigrant under the Federal Immigration and Nationality Act, he/she must provide the alien number issued by the Department of Homeland Security or other federal immigration agency;

 - (b) Attained the age of 18;

- (c) Good moral character (for the purposes of this rule, "good moral character" means fiscal integrity and a lack of any history of acts involving dishonesty or moral turpitude);

- (d) Presented to the Board evidence that the applicant has satisfied one of the following three pathways set forth in Code Section 43-3-9. For all three pathways, a concentration in accounting is defined as having obtained 45 quarter hours or 30 semester hours in accounting subjects and 27 quarter hours or 18 semester hours in general business subjects at a four-year accredited college or university which offers a baccalaureate degree.
 - 1. (i) Presentation to the board of such evidence as it may require that the applicant has received a baccalaureate degree or completed the requirements therefor, conferred by a college or university accredited by a national or regional accrediting organization recognized by the board, by successfully completing at such college or university a program of study that consists of not fewer than 150 semester hours, or equivalent quarter credit hours, with a concentration in accounting or what the board determines to be comparable to an accounting concentration, or with a nonaccounting concentration supplemented by what the board determines to be comparable to an accounting concentration, including related courses in other areas of business administration and (ii) One year of continuous experience in the accounting field relevant to the practice of public accountancy immediately preceding the date of application for the certificate or within a reasonable time prior to the date of such application as provided by the board by rule or regulation; provided, however, that the board may promulgate rules or regulations stating certain circumstances which shall constitute acceptable breaks in the continuity of such experience; provided, further, that the board may accept, in lieu of such year of experience in public accounting, evidence satisfactory to it of one year of continuous employment in the accounting field in industry, business, government, or college teaching; any combination of employment in such fields; or any combination of employment in such fields and the practice of public accountancy immediately preceding the date of application for the certificate or what the board determines to be the equivalent thereof; or

2. (i) Presentation to the board of such evidence as it may require that the applicant has received a master's degree or completed the requirements therefor, conferred by a college or university accredited by a national or regional accrediting organization recognized by the board, with a concentration in accounting or taxation or what the board determines to be comparable to an accounting or taxation concentration, or with a nonaccounting concentration supplemented by what the board determines to be LC 55 0431/AP comparable to an accounting or taxation concentration, including related courses in other areas of business administration; and (ii) One year of continuous experience in the accounting field relevant to the practice of public accountancy immediately preceding the date of application for the certificate or within a reasonable time prior to the date of such application as provided by the board by rule or regulation; provided, however, that the board may promulgate rules or regulations stating certain circumstances which shall constitute acceptable breaks in the continuity of such experience; provided, further, that the board may accept, in lieu of such year of experience in public accounting, evidence satisfactory to it of one year of continuous employment in the accounting field in industry, business, government, or college teaching; any combination of employment in such fields; or any combination of employment in such fields and the practice of public accountancy immediately preceding the date of application for the certificate or what the board determines to be the equivalent thereof or
3. (i) Presentation to the board of such evidence as it may require that the applicant has received a baccalaureate degree or completed the requirements therefor, conferred by a college or university accredited by a national or regional accrediting organization recognized by the board, with a concentration in accounting or what the board determines to be comparable to an accounting concentration, or with a nonaccounting concentration supplemented by what the board determines to be comparable to an accounting concentration, including related courses in other areas of business administration; and (ii) Two years of continuous experience in the accounting field relevant to the practice of public accountancy immediately preceding the date of application for the certificate or within a reasonable time prior to the date of such application as provided by the board by rule or regulation; provided,

however, that the board may promulgate rules or regulations stating certain circumstances which shall constitute acceptable LC 55 0431/AP breaks in the continuity of such experience; provided, further, that the board may accept, in lieu of such two years of experience in public accounting, evidence satisfactory to it of two years of continuous employment in the accounting field in industry, business, government, or college teaching; any combination of employment in such fields; or any combination of employment in such fields and the practice of public accountancy immediately preceding the date of application for the certificate or what the board determines to be the equivalent thereof;

4. ;

(e) Passed an examination approved by the board in such related subjects as the board deems appropriate; and

(f) Submitted the application fee in the amount established by Board policy.

(2) The qualifying experience of an applicant for certification must be meaningful with respect to qualifying the applicant for the practice of public accountancy. The experience may consist of any type of services or advice using accounting, attest, compilation, management advisory, financial advisory, tax or consulting skills. The Board shall look at such factors as the complexity and diversity of the work. The experience will be evaluated by the Board according to the following criteria.

(a) Qualifying experience in public accountancy shall mean employment as a staff accountant by a practicing CPA holding a current license to practice or a firm of such duly licensed accountants certified, registered or licensed to practice public accountancy in this state or by the duly constituted laws of any other sovereign state or country. The qualifying experience required by Rule 20-3-.08(1)(d) must be a minimum of 2,000 hours when one year of experience is required, and a minimum of 4,000 hours when two years of experience is required. Such experience shall be supervised by an individual who holds a license as a CPA.

1. Public accountancy work for purposes of this section shall mean the performance of any combination of services involving the use of

accounting, auditing or attestation skills, one or more types of consulting services, the preparation of tax returns or the furnishing of advice on tax matters.

2. The work must involve the application of appropriate technical and behavioral Standards such as standards contained in the Code of Professional Conduct, Generally Accepted Auditing Standards, Statements on Standards for Attestation Engagements, Statements on Standards for Accounting and Review Services, the Statement on Standards for Tax Services, the Statements on Standards for Management Consulting Services, International Financial Reporting Standards, or other such standards as designated by policy statements of the Board.
- (b) Qualifying experience in lieu of such years of experience in public accountancy shall mean employment in the accounting field in industry, business, government or college teaching, any combination of the above and experience in public accountancy. Self-employment experience shall not be considered qualifying experience.
1. For qualifying experience in industry or business the applicant must (a) have been employed by an individual or entity in the performance of duties primarily involving the use of financial accounting and auditing skills, which follow Generally Accepted Accounting Principles; and (b) have been supervised by an individual who holds a current license or registration to practice public accountancy as a CPA or registered public accountant licensed by this state or by the duly constituted laws of any other state or by the equivalent licensed by another country. Acceptable supervision shall include that by individuals employed by the entity or a related entity for which the applicant seeks qualifying experience and other supervision as may be approved by the Board. In addition, the applicant may have performed duties involving the installation of internal control systems; the use of management advisory, financial advisory, or consulting skills; or compliance with accounting aspects of tax or regulatory laws. Refer to the qualifying minimum hours of experience as defined in Rule 20-3-.08(2)(a) .

2. For qualifying experience in government, the applicant must have been employed by a federal, state or local government agency which is appropriated public funds and whose employees are considered public employees and which is recognized by the Board as having the responsibility and organizational structure for performing auditing and accounting functions. Refer to the qualifying minimum hours of experience as defined in Rule 20-3-.08(2)(a). Qualifying experience for an applicant employed by the Internal Revenue Service as an internal revenue agent shall count only experience obtained at or above the GS 11 level.

3. Qualified teaching experience shall consist of teaching in the accounting discipline for academic credit at an accredited four-year college or university. The teaching must include at least two different courses of accounting above the introductory or elementary level. One year of experience shall consist of no less than 24 semester hours, or the equivalent in quarter hours, taught in a period consisting of not less than twelve months and not more than thirty six (36) months. Two years of experience shall consist of no less than forty eight (48) semester hours, or the equivalent in quarter hours, taught in a period consisting of not less than twenty four (24) months and not more than sixty (60) months.
 - (i) Courses outside the field of accounting will not be counted toward full-time teaching. Such courses include, but are not limited to: business law, finance, computer applications, personnel management, economics and statistics.

4. Clerical functions shall not count under this section toward meeting the experience requirements. Clerical functions are positions that do not have accounting significance, including doing merely mathematical calculations, account analysis (looking into accounting books for specific information already recorded), and merely recording information in the general ledger (as opposed to compiling the information).

5. Qualifying experience shall not count experience attained while the applicant is enrolled as a full-time student at a four-year college or university where the purpose of such enrollment is to meet the education

requirements for certification under Section [43-3-9](#) of the Act. The Board may consider exceptions to this rule on a case by case basis.

6. Such other criteria as the Board may consider to be substantially equivalent to the foregoing.

(c) Supervision shall mean "the act of directing and inspecting the performance of."

(3) The qualifying experience must be continuous experience obtained within a reasonable time prior to the date of application for the license. The date of application shall be the date the application is received in the Board office.

(a) Continuous experience shall be uninterrupted experience during the time period in which the required experience was earned, provided, however, that a break in continuity of employment for a reasonable duration in any of the following circumstances may be treated as an acceptable break:

1. Involuntary termination by an employer;
2. Illness;
3. Full-time school attendance at a four year college or university which offers a baccalaureate degree;
4. Maternity leave;
5. Military leave;
6. Relocation; or
7. A break for any other reason for not more than one year.

Any periods of time deemed to be acceptable breaks shall not be counted as part of the qualifying experience.

- (b) If an application is dated and filed not more than one year subsequent to completion of qualifying experience, that experience shall be presumed by the Board to have been obtained within a reasonable time prior to the date of such application.
- (c) Any other circumstances shall be reviewed by the Board on a case by case basis in its discretion.

Rule 20-3-.09 Individual Practice Privileges and Reciprocity

- (1) An individual already licensed in another state who becomes a resident of this state, establishes a physical office in this state, or whose office location is the physical office of a firm in this state may qualify for a reciprocal license under Code Section [43-3-12](#) and must apply on a form for the purpose provided by the Board and obtainable from its Office. The application must be accompanied by a fee in the amount established by Board policy; as well as an affidavit that the individual is a United States citizen, a legal permanent resident of the United States, or that he/she is a qualified alien or non-immigrant under the Federal Immigration and Nationality Act. If the individual is not a U.S. citizen, he/she must submit documentation that will determine his/her qualified alien status. The Board participates in the DHS-USCIS SAVE (Systematic Alien Verification for Entitlements or "SAVE") program for the purpose of verifying citizenship and immigration status information of non-citizens. If the individual is a qualified alien or non-immigrant under the Federal Immigration and Nationality Act, he/she must provide the alien number issued by the Department of Homeland Security or other federal immigration agency. Individuals practicing under this Rule [20-3-.09](#) may not practice in this state under Code Section [43-3-18\(b\)](#).
- (2) An individual whose residence and office location is and remains outside this state may elect to exercise mobility practice privileges in this state under Code Section [43-3-18\(b\)](#) without the requirement to obtain a license, certificate, or registration with the Board or pay a fee provided the individual holds a current and unencumbered license as a CPA in a state which grants similar practice privileges to license holders in this state.
- (3) An individual whose residence and office location is and remains outside this state may apply for a reciprocal license under Code Section [43-3-12](#).

Rule 20-7-.01. Licensure

- (1) A new firm having a physical office in this state about to engage in the practice of public accountancy in this state or a firm not having a physical office in this state but required to be licensed under 43-3-16(b)(1)(C) shall make application for original licensure upon forms for that purpose provided by the Board and obtainable from its Office. Upon such application being found sufficient and in order, the application fee paid, and the applicant found eligible for licensure, the applicant:
 - (a) Will be forthwith licensed under the appropriate Section of the Act;
 - (b) Will have its physical office(s) in this state as designated in the application forthwith licensed under Section [43-3-16](#) of the Act;
 - (c) Will be issued a permit to practice public accounting in this state; and
 - (d) Will be notified accordingly.
- (2) Firm licenses will expire on June 30 of each even numbered year and shall become renewable at least sixty (60) days prior to the expiration date. If the application for renewal is not made and the fee paid before September 30 of the even numbered year, the license shall lapse and shall not be renewed except by application for a new license or for reinstatement.
- (3) Notice shall be given to the Board within thirty (30) days, of the admission to or withdrawal of a partner, stockholder, or member from any licensed firm. Notice shall also be given within thirty (30) days of any mere change of name. In these cases the Board may elect to issue a new license to the firm.
 - (a) On the other hand, if a partner, shareholder, or member is admitted or withdraws and in connection therewith there is a change of name, then and only then it is to be regarded for the purposes of this Rule as a new firm which must file an application for licensure.

Rule 20-8-.01. Firms Required to Be Licensed - Biennial Licensure

(1)

(1) A firm required to be licensed with the Board under 43-3-16(b)(1)(C) between biennial reporting periods shall obtain a license with the Board on a form obtained from the Board within 60 days of the date when such license requirement first becomes effective. Failure to timely obtain a license will result in a penalty.

(b) The licensure fee for a firm is \$150.00

(c) The penalty for a firm to fail to timely obtain a license is \$250.00 in addition to the licensure fee.

(d) The renewal fee for a firm is \$150.00.

(2) A firm required to be licensed with the Board must show that attest services and compilation and review services rendered in this state are under the supervision of an individual holding a license issued by this state or an individual with mobility practice privileges under subsection (b) of Code Section [43-3-18](#).

(3) Notice shall be given to the Board within thirty (30) days of any change in address.

(4) Licenses will expire on June 30 of each even numbered year and shall become renewable at least 60 days prior to the expiration date.

(5) In order to qualify for renewal the firm must comply with the provisions for peer review as provided for in O.C.G.A. Section [43-3-17](#).

(6) An application for renewal of a firm license, otherwise in order, filed after the June 30th expiration date must be accompanied by a late fee of \$250.00 in addition to the renewal fee. After June 30th, without an active firm license, it is unlawful to practice public accountancy in this state. The late renewal period begins July 1st and ends September 30th.

(7) An application for reinstatement of a firm license, otherwise in order, filed after September 30th must be accompanied by a reinstatement fee of \$1,150.00.

- (8) In no event will the Board issue a license or renew the license of a firm for the practice of public accountancy in this state unless the firm complies with the ownership requirements of Code Section [43-3-16](#).
- (9) In no event will the Board issue a license or renew the license of a firm for the practice of public accountancy in this state unless the firm participates in a peer review whose standards at a minimum comply with the "Standards for Performing and Reporting on Peer Review" promulgated by the American Institute of Certified Public Accountants in a manner consistent with the timing and completion requirements of Code Section [43-3-17](#).

Rule 20-8-.02. Firms not Required to Be Licensed

- (1) A firm that does not have a physical office in this state may perform the services described in paragraph (2) or paragraph (4) of Code Section 43-3-2 for a client that specifies a location in this state to which such service is directed and may use the title 'CPA' or 'CPA firm' without being licensed in this state if:
- (a) Such firm complies with the ownership requirements of Code Section [43-3-16](#).
 - (b) Such firm participates in a peer review whose standards at a minimum comply with the "Standards for Performing and Reporting on Peer Review" promulgated by the American Institute of Certified Public Accountants in a manner consistent with the timing and completion requirements of Code Section [43-3-17](#).
- Such firm provides services through an individual with practice privileges under subsection (c) of Code Section [43-3-18](#) related to mobility practice privileges.
- (c) Such firm has an active license in its state of primary business location.

- (2) A firm that does not have a physical office in this state and is not performing services described in Rules [20-8-.01\(1\)](#) and [20-8-.02\(1\)](#) above may perform other professional services included in the practice of public accountancy while using the title "CPA" or "CPA Firm" in this state without obtaining a license from the Board if

such firm provides services through an individual with practice privileges under subsection (b) of Code Section [43-3-18](#) related to mobility practice privileges.