

# **RULES OF THE GEORGIA STATE BOARD OF ACCOUNTANCY**

## **Chapter 20-3**

### **EXAMINATIONS, APPLICATIONS FOR CERTIFICATES, AND TEMPORARY PERMITS - CERTIFIED PUBLIC ACCOUNTANTS**

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#### **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 or having to attain a minimum score on any failed section(s).

(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.

Authority O.C.G.A. Secs. 43-3-8, 43-3-10.