

# SYNOPSIS

## RULES OF THE GEORGIA BOARD OF ACCOUNTANCY

---

In accordance with O.C.G.A. § 50-13-4, this document contains synopses of the proposed rule changes to the Rules of the Georgia Board of Accountancy (hereinafter “Board”). As per O.C.G.A. § 50-13-4(a)(1), the synopses of each proposed rule change includes “a statement of the purpose and the main features of the proposed rule, and, in the case of a proposed amendatory rule... the differences between the existing rule and the proposed rule.”

### **20-3-.04 Retake and granting of credit requirements**

- Purpose: The purpose of the amendment is to conform the Rule to the UAA Model Rule 5-7 for the CPA exam.
- Main features of the rule: Allows candidates a 30-month testing window for completing the CPA exam.
- Differences between the existing rule and proposed rule: Currently, CPA Exam candidates must complete the exam within an 18-month testing window. The change would allow the candidate to complete the exam in a 30-month testing window.