

**CHAPTER 4701-5
CPA EXAMINATION-ADMINISTRATION**

4701-5-01 CPA examination administration definitions.

- (A) "CPA Examination Services," a division of the "National Association of State Boards of Accountancy," is the board's authorized agent for the performance of administrative services related to the CPA examination pursuant to division (E) of section 4701.06 of the Revised Code.
- (B) "Prometric, Inc." is the board's authorized delivery vendor for the CPA examination.
- (C) "Examination window" consists of the first two months of each calendar quarter.
- (D) "Notice to schedule" is the document issued by the board's authorized agent to a candidate whose CPA examination application has been approved. The notice to schedule enables the candidate to schedule any or all parts of the CPA examination with the board's authorized delivery vendor.

HISTORY: Effective Dates 7/5/84, 12/9/97; 1/1/00, 11/7/03, 9/14/07, 7/16/09

Rule promulgated under: RC 119.03

Rule authorized by: RC 4701.06

Rule amplifies: RC 4701.06

119.032 review date: 7/16/2014

4701-5-02 CPA examination applications.

- (A) A CPA examination candidate must complete an examination application approved by the board. All questions on the examination application must be answered and all documents requested must be submitted to the board's administrative agent, defined in paragraph (A) of rule 4701-5-01 of the Administrative Code, before the application will be considered complete. The documentation must verify that the candidate meets the requirements outlined in Chapter 4701-3 of the Administrative Code. All applicable fees must be paid before a candidate can be approved for admission to the examination.
- (B) The CPA examination will be offered at test centers approved by the board that are administered by the board's authorized examination delivery vendor as defined in paragraph (B) of rule 4701-5-01 of the Administrative Code. A list of approved Ohio test centers will be posted on the board's website and made available upon request.

HISTORY: Effective Dates 1/17/75, 3/14/83, 7/5/84, 6/4/92, 4/27/93, 8/2/93, 12/9/97, 1/1/00, 11/7/03, 7/16/09

Rule promulgated under: RC 119.03

Rule authorized by: RC 4701.06

Rule amplifies: RC 4701.06

119.032 review date: 7/16/2014

4701-5-03 CPA examination subjects.

- (A) The uniform CPA examination shall cover the subjects of auditing and attestation, business environment and concepts, financial accounting and reporting, and regulation.
- (B) The examination subjects specified in paragraph (A) of this rule may be taken in any order.

HISTORY: Effective Dates 1/17/75, 4/28/94, 12/9/97, 1/1/00, 11/7/03, 7/16/09

Rule promulgated under: RC 119.03

Rule authorized by: RC 4701.06

Rule amplifies: RC 4701.06

119.032 review date: 7/16/2014

4701-5-04 CPA examination scheduling.

- (A) After the board's administrative agent approves a candidate's CPA examination application, the candidate will be issued a notice to schedule, defined in paragraph (D) of rule 4701-5-01 of the Administrative Code. The notice to schedule will be valid for six months from the date of issuance.
- (B) A candidate may schedule any section of the CPA examination only during an examination window, defined in paragraph (C) of rule 4701-5-01 of the Administrative Code. The candidate may schedule a

particular section of the CPA examination with the examination delivery vendor only once during each examination window.

(C) Specific policies concerning CPA examination scheduling, including the scheduling of preferred test centers and fees for rescheduling, are subject to change from time to time. These policies will be posted on the website of the board's administrative agent and made available upon request.

HISTORY: Effective Dates 11/7/03, 7/16/09

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Rule amplifies: RC 4701.06

119.032 review date: 7/16/2014

4701-5-05 Conduct during the CPA examination.

(A) Prior to the examination each candidate will be given printed instructions pertaining to examination procedure and conduct. A candidate who fails to abide by any instructions may be expelled from the examination.

(B) A candidate shall not engage in any misconduct during the examination. The staff of the board's authorized examination delivery vendor is authorized to report all instances of candidate misconduct during the examination directly to the board. A review by the board of such evidence may result in the suspension of a candidate's privilege to sit for the examination for a period of time or the candidate's permanent exclusion from the examination.

HISTORY: Effective Dates 12/30/66, 12/9/97, 1/1/00, 11/7/03, 7/16/09

Rule promulgated under: RC 119.03

Rule authorized by: RC 4701.06

Rule amplifies: RC 4701.06

119.032 review date: 7/16/2014

4701-5-06 Passing score; conditional credit.

(A) The passing grade for each subject of the uniform CPA examination is seventy-five. A candidate who passes any subject of the CPA examination at one sitting will earn conditional credit for that subject. A candidate who has not passed all four subjects may choose to take any or all subjects not passed at one sitting.

(B) A candidate who earns initial conditional credit on one or more subjects of the uniform CPA examination during the same examination window must complete the remaining subject or subjects of the examination within the six examination windows following that examination window.

(C) If the candidate does not pass the uniform CPA examination during the period specified in paragraph (B) of this rule, then the candidate will lose all conditional credit previously earned.

HISTORY: Effective Dates 1/17/75, 7/5/84, 11/17/86, 4/27/92, 11/5/92, 12/9/97, 1/1/00, 11/7/03, 9/14/07

Rule promulgated under: RC 119.03

Rule authorized by: RC 4701.06

Rule amplifies: RC 4701.06

119.032 review date: 9/14/2012

4701-5-07 Non-disclosed examination; grade procedures.

(A) The board shall give no information to any candidate subsequent to the administration of the uniform CPA examination concerning examination questions or answers.

(B) The only CPA examination result that will be disclosed by the board to the public is the fact that a candidate was successful in passing the entire examination. The board will not disclose any other information concerning examination results except to the candidate.

(C) A candidate may request a review of the candidate's examination papers if the candidate received a failing grade. The candidate shall pay the cost of the review to the board's authorized administrative agent.

HISTORY: Effective Dates 1/1/99, 1/1/00, 11/7/03, 7/16/09

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Rule authorized by: RC 4701.03

Rule amplifies: RC 4701.03

119.032 review date: 7/16/2014

4701-5-08 Candidates proctored in other states (Rescinded 11-7-03)

4701-5-09 Transfer of CPA examination credit from other states.

(A) The board may accept credit on the uniform certified public accountant examination that a candidate of another state desires to transfer to Ohio.

(B) The following will be considered in accepting transfer credit:

(1) Whether the candidate meets the legal requirements in Ohio for admission to the examination, or met those requirements at the time the candidate sat for the examination in the other state.

(2) Whether conditional credit is still valid in the former state.

(C) The board will not extend conditional credit past the term set by the former state or by Ohio, whichever is less.

HISTORY: Effective Dates 6/1/77, 3/14/83, 12/9/97, 1/1/00, 11/7/03, 7/16/09

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4701-5-10 Candidates who request proctoring in Ohio (Rescinded 11-7-03)