



Washington State Board of Accountancy

Policy Number: 2003-2
Title: CPA Examination
Revised: January 31, 2005
Effective: October 30, 2003

Approved: Barbara J. Adams
Barbara J. Adams, CPA, Chair

Purpose:

To provide guidance to individuals applying for or taking the CPA examination as a Washington State applicant under the provisions of WAC 4-25-710.

I. Exam Grade(s) Withheld

- A. Exam grade(s) for individuals utilizing the 180-day provision to qualify to take a section(s) of the examination will not be released unless the individual demonstrates **within 210 of sitting for the first exam section** that they met the Board's education requirement within 180-days of first sitting for the examination. Day one of both the 180-day period and the 210-day period is the day that the individual took the first section(s) of the examination.
- B. If an applicant's fee payment is incomplete due to non-sufficient funds (NSF) or a protest of a credit card charge, the applicant's grade(s) will not be released until the fee payment is complete.
- C. If an applicant took the examination after the Notice to Schedule (NTS) has lapsed the applicant's grade(s) will not be released. See IV (C).

II. Lapse of Notice to Schedule (NTS) and Fee Refunds

- A. A Notice to Schedule (NTS) authorizes an applicant to take a section(s) of the examination. A Notice to Schedule (NTS) is valid for six calendar months.

- B. Applicants who fail to take the authorized section(s) of the examination within the six-month time period identified on the NTS:
- Forfeit 100% of the associated fees and
 - Must reapply for those section(s) of the examination as a re-exam applicant.
- C. NASBA's Gateway System and Prometric's systems are designed to ensure applicants will not be allowed to schedule to take section(s) of the examination after the related NTS has lapsed. If for some reason these systems fail and an applicant is able to take a section(s) of the examination after the associated NTS has lapsed, the grade(s) for the section(s) of the examination taken after the NTS has lapsed will not be released.

III. Incomplete Application

Applications are not complete until all required documentation, application form(s) and fees are submitted to the Board (or its designee).

Applicants must submit all required documents within 60 days of the date their application is received by the Board (or its designee). Applicants are responsible for submitting all required documentation, application forms, and fees.

If an applicant fails to file a complete application within 60 days, the application will be denied and the applicant will be refunded the section fees (the AICPA, Prometric, and NASBA portion of the fee) only. The administrative fee will be forfeited. As provided by Board rule, the applicant may appeal the denial of the application through a Brief Adjudicative Proceeding (See WAC 4-25-540).

IV. Ineligible Applicant

Applicants must document that they meet the Board's education requirements to take the CPA examination. Applicants are responsible for submitting required documentation, application forms, and fees.

If an applicant is deemed ineligible to take the CPA examination because they do not meet the Board's education requirements, the application will be denied and the applicant will be refunded the section fees (the AICPA, Prometric, and NASBA portion of the fee) only. The administrative fee will be forfeited. As provided by Board rule, the applicant may appeal the denial of the application through a Brief Adjudicative Proceeding (See WAC 4-25-540).

V. Applicant Unable to take the Examination at the Scheduled Time

Applicants who are unable to attend the section(s) of the examination at the scheduled time at the scheduled Prometric site are required to comply with Prometric's requirements for rescheduling the examination.

Applicants who are unable to attend the section(s) of the examination at the scheduled Prometric site and/or the scheduled time, must reschedule the section(s) of the examination in advance and within the time period specified by Prometric, and are subject to Prometric's schedule of charges to reschedule the examination. If an applicant must contact Prometric to reschedule an examination, the examination must be rescheduled within the six-month time period for which the Notice to Schedule (NTS) is valid.

If an applicant arrives more than 30 minutes late for the scheduled examination time, the applicant will not be allowed to take the exam, the applicant will forfeit all related exam fees and the applicant will be required to apply to the Board for re-examination.

VI. Transfer of Exam Grades

Applicants to take the examination as a Washington applicant may transfer their grade(s) for the section(s) of the examination taken as an applicant of another jurisdiction. The Board will only accept the grade(s), provided the grade(s) notice is received directly from the other jurisdiction. Applicants are responsible for completing all application forms and fees required for the other jurisdiction to officially transfer the applicant's exam grade(s) to Washington State.

VII. Re-Exam

Applicants may not re-apply to take a section(s) previously taken until the grade from the prior section(s) has been released demonstrating the applicant did not pass the section.

Applicants who utilize the 180-day provision to initially sit for the exam may only take each section of the exam once within the 180-day period or until proof of satisfactory completion of in-progress education is submitted.

Applicants who utilize the 180-day provision to sit for the exam and failed to comply with the education documentation requirements are required to apply as a first-time candidate when applying to re-take the exam.

VIII. Fee Forfeiture

An applicant will forfeiture 100% of the exam fee for a section and will be required to apply to the Board for re-examination for any of the following reasons. The applicant:

- Fails to schedule the examination within the 6 month time period that the Notice to Schedule (NTS) is valid, or
- Does not attend the exam at the scheduled examination time, or
- Arrives more than 30 minutes late for the scheduled examination time, or
- Fails to reschedule the examination within the time period specified by Prometric, or
- Is not admitted to the testing room because they fail to provide identification at exam check-in that meets the identification requirements specified in Section XI below, or
- Is not admitted to the testing room because they fail to provide the Notice to Schedule (NTS) at exam check-in, or
- Is expelled from the testing room or not re-admitted to the testing room due to unscheduled breaks or because they are identified by Test Center personnel as having brought prohibited item(s) into the testing room, or
- Is not admitted to the testing room because they fail to provide a signature, refuse to allow a digital photograph, or attempt to take prohibited item(s) into the testing room.

IX. Check-In Requirements

A. Scheduled Examination Time

If an applicant arrives more than 30 minutes late, the applicant will be considered a "no show" and will not be permitted to test.

B. Identification Requirements

At check-in an applicant must present two forms of identification meeting the requirements outlined below, and the Notice to Schedule (NTS). An applicant will not be admitted to the examination without the proper identification and the NTS. If an applicant arrives without these three items, s/he will not be admitted to the testing room, the Board will be notified of the incident, the applicant will be marked as a "no show," and the applicant will forfeit all associated exam fees (see X. above).

Both pieces of identification must be signed, current or non-expired, and the government identification must bear a photograph.

C. Valid Identification

Applicants must have two qualifying pieces of identifications: a primary identification and a secondary identification. The identification must be current and cannot be expired.

1. Primary identification: As primary identification applicants must have one government issued identification. The only acceptable forms of government issued identification are listed below and **the government issued identification must include the applicant's signature and photograph and must exactly match the applicant's name as presented on the NTS. Acceptable forms of government issued identification may include:**

- Valid (not expired) driver's license with photo and signature issued by one of the fifty U.S. states or by a U.S. territory
- Valid (not expired) passport with photo and signature issued by the U.S. states or territories
- Valid (not expired) government issued passport for non-US citizens
- Valid state identification card issued by one of the fifty U.S. states or by a U.S. territory. (Applicants who do not drive may have an identification card issued by the agency which also issues driver's licenses.)
- Valid U.S. Military identification
- Exception: An applicant who does not possess a photo identification issued by one of the fifty U.S. states or by a U.S. territory must present a valid (not expired) government issued passport for identification. The name on the passport must exactly match the name on the applicant's NTS.

2. Secondary Identification: Secondary forms of identification must include applicant's signature and must match the applicant's name as displayed on the NTS. Acceptable forms of secondary identification may include:

- Any item listed under C.1 above that was not used for primary identification
- An additional U.S. Government issued identification
- Valid credit card
- Bank automated teller machine card (ATM)
- Bank Debit Card

The secondary ID must be valid, not expired, and it must display the same name as the name displayed on the NTS with the following allowable exceptions:

- Single-letter discrepancies (one letter difference, one letter transposition, one letter omission, one letter addition)
- Middle initial vs. written out middle name or missing middle name altogether
- Formal vs. Informal names (Mike vs. Michael)
- Maiden Name vs. Middle Name (Mary Rose Smith vs. Mary Jones Smith)
- Name reversed
- Appendages (missing Sr, Jr)

3. **Unacceptable Forms of Identification:** The following are unacceptable forms of identification:

- Permanent Residency Card (sometimes referred to as a “green card”)
- Social Security card
- Draft classification card
- Student identification card
- Expired identification
- Driver's license or other form of government ID issued by non-U.S. government (except passport)
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D. Security Measures

1. **Digital photograph:** A digital photograph (Image Capture Method) will be taken at the test center and will accompany the applicant's examination results. The signature and photograph may be used by the Board to confirm the applicant's identity. An applicant cannot be tested without having a photograph taken.
2. **Sign in/out:** Each applicant will be required to sign in and out of the testing room on a log sheet. Signatures will be compared against the identification presented. Signature logs will be maintained by the Prometric test center and may be requested by the Board.
3. **Observation:** Applicants will be observed at all times while taking the examination. This observation will include direct observation by test center staff as well as video and audio recording of the examination session.

4. **Permitted materials:** Only materials provided at the test center (pencils, scratch paper, and earplugs), the two pieces of identification, and the NTS are allowed into the testing room.
5. **Storage of personal items not permitted into the testing room:** Secure storage will be provided for prohibited items such as purses, watches, jewelry (a pendant necklace or large earrings that could conceal an electronic or other device), wallets, glasses cases, pens, pencils, cell phones, beepers, pagers, and other valuables. Coats, jackets, hats, etc. remain outside the testing room. All paper brought to the testing center by an applicant is prohibited in the testing room and must be stored in the locker during testing.
6. **Inspection of items taken into the testing room:** If an applicant requires a separate sweater or a jacket, due to room temperature, or chooses to wear jewelry (a pendent necklace or large earrings that could conceal an electronic or other device), the item must be inspected by test center staff for prohibited items prior to allowing it into the testing room and will be subject to inspection upon each re-entry to the testing room. Exception: head coverings worn for religious reasons.
7. **Scratch paper:** Only scratch paper and pencils issued by the test center will be permitted in the testing room, and their use will be strictly monitored and controlled. Scratch paper will be secured, controlled and verified with the applicant, as to the number of pieces of scratch paper provided prior to entry into the testing room and again when the applicant completes the examination. An applicant will not be permitted to leave the testing center until test center personnel account for all scratch paper that was provided to the applicant. Any confiscated paper or writing instrument(s) will be retained and sent to the Board or its designee in accordance with established protocol that legally preserves the chain of custody of the evidence.
8. **Testing center pencil:** Applicants will be provided a distinctly marked testing center pencil and will be required to return the pencil upon exiting the testing center. All forms of writing instruments, pens, and pencils are prohibited items. Applicants may only use pencils issued by the testing center.
9. **Seating:** When possible, applicants for the CPA exam will not be seated next to each other.

10. **Exam password:** The applicant must enter the Exam Password to launch the examination section. Since this password is unique to this applicant and will be secure, the applicant will be instructed to have their Notice to Schedule (NTS) with them at the testing site, and will be allowed to take it to the workstation. The NTS will be formatted in a manner that allows the applicant to present the information for name identification scrutiny by test center staff without exposing the Examination Password. Test center staff will be allowed, however, to quickly inspect the NTS for any notations that were not originally printed on the document. This will be done routinely whenever an applicant exits or reenters the testing room.
11. **Confidentiality statement:** A "Statement of Confidentiality" will be electronically provided to the applicant who must agree to the terms prior to the launch of each section of the examination. It will provide rules of conduct for the test and consequences for failure to comply.
12. **Walk-ins:** Applicants are not permitted to "walk-in" for an unscheduled examination.

X. Name Change Requires a New Notice to Schedule (NTS)

If there has been a legal name change since the issuance of the Notice to Schedule (NTS), the applicants must have a new NTS issued by the Board (or its designee) reflecting the name change or the applicant will not be allowed to sit for the exam, the applicant will be marked as a "no show," and the applicant will forfeit all related exam fees.

XI. Scheduled and Unscheduled Breaks

All breaks (scheduled and unscheduled) will count toward the total time for the examination section. An applicant may either leave the testing room during a break or remain seated at the assigned workstation in the testing room as long as they are not being disruptive to other applicants.

Applicants will be required to sign-out and sign-in on a log for all breaks. Upon return to the testing room, the test center staff will check the identifications and compare the signature to the log.

- A. **Scheduled breaks:** Scheduled breaks are optional and are allowed when an applicant completes an exam testlet and prior to beginning a new exam testlet. An applicant has the option to continue the exam section without

taking an optional scheduled break. Prohibited activities and the use of prohibited items are not permitted during any break.

- B. **Unscheduled breaks:** Unscheduled breaks are breaks that are not planned (i.e., not optional scheduled breaks) and are taken while a testlet is open and the applicant has the ability to review questions that have already been answered. If an unscheduled break must be taken, the duration and reason for it must be reported. Test Center staff will instruct the applicant to exit (close) the testlet. In the event of applicant non-compliance, the score could be cancelled by the Board of Accountancy for failure to comply. If an applicant takes a second unscheduled break during the examination without complying with a repeated instruction to close the testlet, Test Center staff will not permit the applicant to continue testing after the break and the Test Center staff will not re-admit the applicant to the testing room.