



**IDAHO STATE BOARD OF ACCOUNTANCY
 INFORMATION FOR RE-EXAM APPLICANTS
 UNIFORM CPA EXAMINATION**

This application is to be used for Idaho re-exam applicants only. Be sure you have received the current form. RE-exam applications must be completed by applicants who:

- At their most recent sitting, took the Uniform CPA Examination as a candidate of Idaho.

Applicants who have previously taken the examination for other jurisdictions must complete an "Initial Application" form.

APPLICATION FEES

The Idaho State Board of Accountancy requires all re-exam candidates to pay a **\$50 application fee payable to the Idaho State Board of Accountancy**. This fee will not be refunded. Include this fee when submitting your application.

and

The National Association of State Boards of Accountancy (NASBA) requires additional testing fee(s). Their fee information is located on our web site at <http://www.isba.idaho.gov/htm/cpaexam.htm#TestingFees>

You will be billed by NASBA for this fee after the Idaho State Board of Accountancy has issued your Authorization to Test. Testing fees are NOT refunded. There is no provision for withdrawing from the examination.

MATERIALS TO BE SUBMITTED

- (1) Completed and signed re-exam application;
- (2) \$50 fee payable to the Idaho State Board of Accountancy;

CANDIDATES WITH DISABILITIES

In accordance with the provisions of the Americans with Disabilities Act, examination administration modifications are available for candidates who qualify. Such candidates must obtain an official modification form from the Idaho State Board of Accountancy. Upon receipt of your requested accommodations, it will be considered and you will be notified in writing of the Board's decision. Documentation of a disability and/or previous accommodations must be attached to the exam application. The Board will not pay any cost you incur in obtaining the required diagnosis and recommendation. Candidates must submit the official modification form each time they apply for the examination and require modifications. The completed form and documentation must be submitted and approved by the Idaho State Board before scheduling.

AUTHORIZATION TO TEST/NOTICE TO SCHEDULE

Once your eligibility to take the exam is determined, the Board will send an Authorization To Test (ATT) to the National Candidate Database (NCD) at NASBA. Candidates will be billed for the NASBA fee as shown above. **Fees must be paid to NASBA within 3 months after the ATT is sent.** After the fees are paid, NASBA will issue a Notice To Schedule (NTS). The NTS is sent to applicants via the contact preference indicated on the application form. Utilizing the NTS, candidates are required to contact Prometric for site location(s) and test times. For a list of the Prometric Testing Centers in Idaho, visit their web site at www.prometric.com. The Idaho State Board of Accountancy does not control space availability or locale of the testing centers.

You should apply for sections you anticipate taking during a 6 month period. NASBA will bill you for all sections that you indicate on your application, and issue an NTS for those sections after full payment. If you apply for sections you have attended that have not been scored, they will be deleted from your application.

If a candidate requires **rescheduling** to take the CPA examination, the candidate must contact Prometric. An eligible candidate has 6 months from the date of the NTS, to schedule and sit for the exam.

EXAMINATION SECTIONS

<u>Section</u>	<u>Length</u>
Auditing and Attestation	4.5 hours
Financial Accounting and Reporting	4.0 hours
Regulation	3.0 hours
Business Environment and Concepts	2.5 hours

Candidates should plan to report to their assigned examination site one hour before the start of each scheduled session. Detailed instructions concerning scheduling to test will be included on the Notice to Schedule (NTS).

Credit For Subjects

Upon implementation of a computer-based CPA Examination, a candidate may take the required test sections individually and in any order. Credit for any test section(s) passed shall be valid for eighteen (18) months from the actual date the candidate took that test section(s), without having to attain a minimum score on any failed test section(s) and without regard to whether the candidate has taken other test sections, provided that:

- Candidates must pass all four test sections of the CPA Examination within a rolling eighteen (18) month period, which begins on the date that the first test section(s) passed is taken;
- Candidates cannot retake a failed test section(s) in the same examination window; and
- Candidates who do not pass all four sections of the CPA Examination within the rolling eighteen (18) month period shall lose credit for any test section(s) passed outside the eighteen (18) month period and that test section(s) must be retaken.

NON-DISCLOSED EXAMINATION

The Uniform CPA Examination is a non-disclosed examination. This means that candidates cannot obtain copies of examination questions or of their own answer papers after the examination is administered. To protect the confidentiality of examination contents, candidates are required to acknowledge confidentiality statements at examination administrations in all locations.

