
02 DEPARTMENT OF PROFESSIONAL AND FINANCIAL REGULATION**280 BOARD OF ACCOUNTANCY****Chapter 3: EXAMINATION REQUIREMENTS**

SUMMARY: This chapter outlines the eligibility requirements to sit for the Certified Public Accountant examination.

1. [REPEALED]**2. ELIGIBILITY FOR EXAMINATION**

A. A candidate is eligible to take the examination without waiting until the candidate meets the experience requirements set forth in Chapter 5, Section 4 of the board's rules, provided the candidate meets the requirements of 32 M.R.S. §12228(3) and these rules.

B. *[REPEALED]*

3. EDUCATIONAL REQUIREMENT

A. Title 32 M.R.S. §12228(3) sets forth the education required of candidates applying for the CPA examination.

B. *[REPEALED]*

C. A college or university will be considered to be an "accredited college or university" if the college or university is accredited by an accrediting agency in good standing of the Council on Postsecondary Accreditation or equivalent agency. In the matter of foreign colleges or universities, the candidate shall submit his transcript to the Foreign Academic Credential Service or other service approved by the Board for its evaluation. Upon receipt of such evaluation, the Board shall determine the education qualification of such applicant.

4. [REPEALED]**5. EXAMINATION**

The examination is the AICPA Uniform CPA examination. The examination tests the knowledge and skills required for performance as an entry-level certified public accountant or public accountant.

6. DETERMINING AND REPORTING EXAMINATION GRADES

A candidate must pass all test sections of the examination as provided in Section 7 of this chapter. The passing grade for each test section is 75.

7. RETAKE AND GRANTING OF CREDIT REQUIREMENTS

- A. A candidate may take the required test sections individually and in any order. Credit for any test section(s) passed is valid for ~~eighteen-thirty~~ (1830) months from the actual date the candidate took that test section, 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.
1. Candidates must pass all test sections of the examination within a rolling ~~eighteenthirty~~-(1830) month period, which begins on the date that the first test section(s) passed is taken.
 - 2.(a) Subject to subsection 7(A)(2)(b), candidates cannot retake a failed test section in the same examination window. An examination window refers to a three-(3) month period in which candidates have an opportunity to take the examination (comprised of two months in which the examination is available to be taken and one month in which the examination will not be offered while routine maintenance is performed and the item bank is refreshed). Thus, candidates will be able to test two out of the three months within an examination window.
 - (b) If the board determines that the examination system changes necessary to eliminate the test window limitations have been implemented, subsection (a) will no longer be effective, and a candidate can retake a test section once their grade for any previous attempt of that same test section has been released.
 3. In the event all test sections of the Uniform CPA Examination are not passed within the rolling ~~eighteenthirty~~-(1830) month period, credit for any test sections(s) passed outside the ~~eighteenthirty~~-(1830) month period will expire and such test section(s) must be retaken.
- B. *[REPEALED]*
- C. A candidate retains credit for any and all test sections of an examination passed in another state if such credit would have been given, under then-applicable requirements, if the candidate had taken the examination in this State.
- D. The Board may, in particular cases, extend the term of conditional credit validity notwithstanding the requirements of subsection A, upon a showing that the credit was lost by reason of circumstances beyond the candidate's control.
- E. A candidate shall be deemed to have passed the Uniform CPA Examination once the candidate holds at the same time valid credit for passing each of the four test sections of the examination. For purposes of this section, credit for passing a test section of the computer-based examination is valid from the actual date of the testing event for that test section, regardless of the date the candidate actually receives notice of the passing grade.

8. *[REPEALED]*

9. CHEATING

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- A. Cheating by a candidate in applying for, taking or subsequent to the examination will invalidate any grade otherwise earned by a candidate on a test section of the examination, and may warrant summary expulsion from the test site and disqualification from taking the examination for a specified period of time.
- B. For purposes of this rule, the following actions or attempted activities, among others, may be considered cheating:
1. Falsifying or misrepresenting educational credentials or other information required for admission to the examination;
 2. Communication between candidates inside or outside the test site or copying another candidate's answers while the examination is in progress;
 3. Communication with others inside or outside the test site while the examination is in progress;
 4. Substitution of another person to sit in the test site in the stead of a candidate;
 5. Reference to crib sheets, textbooks or other material or electronic media (other than that provided to the candidate as part of the examination) inside or outside the test site while the examination is in progress;
 6. Violating the nondisclosure prohibitions of the examination or aiding or abetting another in doing so; and
 7. Retaking or attempting to retake a test section by an individual holding a valid certificate or by a candidate who has unexpired credit for having already passed the same test section, unless the individual has been directed to retake a test section pursuant to Board order.
- C. In any case where it appears that cheating has occurred or is occurring, the Board or its representatives may either summarily expel the candidate involved from the examination or move the candidate to a position in the test center away from other examinees where the candidate can be watched more closely.
- D. In any case where the Board believes that it has evidence that a candidate has cheated on the examination, including those cases where the candidate has been expelled from the examination, the Board shall conduct an investigation and may conduct a hearing consistent with the requirements of the Administrative Procedures Act following the examination session for the purpose of determining whether or not there was cheating, and if so what remedy should be applied. In such proceedings, the Board shall decide:
1. Whether the candidate shall be given credit for any portion of the examination completed in that session; and
 2. Whether the candidate shall be barred from taking the examination and if so, for what period of time.
- E. In any case where the Board or its representatives permits a candidate to continue taking the examination, it may, depending on the circumstances:

1. Admonish the candidate;
 2. Seat the candidate in a segregated location for the rest of the examination;
 3. Keep a record of the candidate's seat location and identifying information, and the names and identifying information of the candidates in close proximity of the candidate; and
 4. Notify the National Candidate Database and the AICPA and/or the Test Center of the circumstances, so that the candidate may be more closely monitored in future examination sessions.
- F. In any case in which a candidate is refused credit for any test section of an examination taken, disqualified from taking any test section, or barred from taking the examination in the future, the Board will provide to any other state to which the candidate may apply for the examination information as to the Board's findings and actions taken.

10. *[REPEALED]*

STATUTORY AUTHORITY:

32 M.R.S. §§ 12214(4), 12228(4),

EFFECTIVE DATE:

AMENDED:

October 1, 1979
June 7, 1989
August 8, 1990
July 23, 1991
May 21, 1994 – as "Certified Public Accountants"
April 23, 1996

EFFECTIVE DATE (ELECTRONIC CONVERSION):

March 18, 1997

REPEALED AND REPLACED:

April 25, 1999 – as "Examination Requirements." The chapter now covers both Certified Public Accountants and Public Accountants; the latter had formerly been covered by Chapter 4, which see.

AMENDED:

November 4, 2001
March 8, 2004 – filing 2004-77
October 27, 2010 – filing 2010-515
January 1, 2020 – filing 2019-249

Rulemaking Fact Sheet (5 MRS §8057-A)

AGENCY: 02-280, Department of Professional and Financial Regulation, Board of Accountancy

NAME, ADDRESS, PHONE NUMBER, EMAIL OF AGENCY CONTACT PERSON: Kristin Racine, 35 State House Station, Augusta, ME 04333-0035, (tel) 207-624-8615, TTY users call Maine Relay 711, kristin.racine@maine.gov.

CHAPTER NUMBER AND RULE TITLE:

Chapter 3 Examination Requirements (amend)

TYPE OF RULE (*check one*): Routine Technical Major Substantive

STATUTORY AUTHORITY: 32 M.R.S. §§ 12214(4), 12228(4)

DATE, TIME AND PLACE OF PUBLIC HEARING: N/A. Pursuant to 5 M.R.S. § 8052(1) and § 8053(3)(B), interested persons may request a public hearing by submitting a request in writing to the contact person for this filing.

COMMENT DEADLINE: Friday, January 5, 2024, by 5:00 p.m.

PRINCIPAL REASON(S) OR PURPOSE FOR PROPOSING THIS RULE:

The rulemaking is being proposed to amend the rule regarding examination requirements by extending the number of months during which a certified public accounting license candidate must complete all sections of the Uniform CPA Examination.

IS MATERIAL INCORPORATED BY REFERENCE IN THE RULE? ___ YES NO

ANALYSIS AND EXPECTED OPERATION OF THE RULE: The intention of this amendment is to remove unnecessary barriers to licensure and to align the board's rule with other jurisdictions and with guidance from the National Association of State Boards of Accountancy (NASBA).

The proposed rule changes the length of time, referred to as the "rolling window," during which a candidate must complete all sections of the Uniform CPA Examination from eighteen (18) months to thirty (30) months.

BRIEF SUMMARY OF RELEVANT INFORMATION CONSIDERED DURING DEVELOPMENT OF THE RULE (including up to 3 primary sources relied upon) Board staff and guidance from NASBA

ESTIMATED FISCAL IMPACT OF THE RULE: [see §8057-A(1)(C)] **FOR EXISTING RULES WITH FISCAL IMPACT OF \$1 MILLION OR MORE, ALSO INCLUDE:**

ECONOMIC IMPACT, WHETHER OR NOT QUANTIFIABLE IN MONETARY TERMS:
[see §8057-A(2)(A)]

INDIVIDUALS, MAJOR INTEREST GROUPS AND TYPES OF BUSINESSES AFFECTED AND HOW THEY WILL BE AFFECTED: [see §8057-A(2)(B)]

BENEFITS OF THE RULE: [see §8057-A(2)(C)]

Note: If necessary, additional pages may be used.

Notice of Agency Rulemaking Proposal

AGENCY: 02-280, Department of Professional and Financial Regulation, Board of Accountancy

CHAPTER NUMBER AND TITLE:

Chapter 3 Examination Requirements (amend)

TYPE OF RULE (*check one*): Routine Technical Major Substantive

PROPOSED RULE NUMBER (*leave blank; to be assigned by Secretary of State*):

BRIEF SUMMARY: The rulemaking is being proposed to amend the rule regarding examination requirements by extending the number of months during which a certified public accounting license candidate must complete all sections of the Uniform CPA Examination. The intention of this amendment is to remove unnecessary barriers to licensure and to align the board's rule with other jurisdictions and with guidance from the National Association of State Boards of Accountancy (NASBA).

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Date, time and location of PUBLIC HEARING (*if any*): N/A. Pursuant to 5 M.R.S. § 8052(1) and § 8053(3)(B), interested persons may request a public hearing by submitting a request in writing to the contact person for this filing.

COMMENT DEADLINE: Friday, January 5, 2024, by 5:00 p.m.

CONTACT PERSON FOR THIS FILING (*include name, mailing address, telephone, fax, TTY, email*): Kristin Racine, 35 State House Station, Augusta, ME 04333-0035, (tel) 207-624-8615, TTY users call Maine Relay 711, kristin.racine@maine.gov.

CONTACT PERSON FOR SMALL BUSINESS IMPACT STATEMENT (*if different*): N/A

FINANCIAL IMPACT ON MUNICIPALITIES OR COUNTIES (*if any*): N/A

STATUTORY AUTHORITY FOR THIS RULE: 32 M.R.S. §§ 12214(4), 12228(4)

SUBSTANTIVE STATE OR FEDERAL LAW BEING IMPLEMENTED (*if different*): N/A

AGENCY WEBSITE: <https://www.maine.gov/pfr/professionallicensing/professions/accountancy>

EMAIL FOR OVERALL AGENCY RULEMAKING LIAISON: kristin.racine@maine.gov

* Check one of the following two boxes.

The summary provided above is for publication in both the newspaper and website notices.

The summary provided above is for the newspaper notice only. Title 5 §8053, sub-§5 & sub-§7, ¶D. A more detailed summary is attached for inclusion in the rulemaking notice posted on the Secretary of State's website. Title 5 §8053, sub-§3, ¶D & sub-§6.

Please approve bottom portion of this form and assign appropriate AdvantageME number.

APPROVED FOR PAYMENT _____ DATE: _____
(authorized signature)

FUND	AGENCY	ORG	APP	OBJ	PROGRAM	FUNDING Profile JVC	FUND Pri JVC	FUND Line JVC
014	02A	4110	01	4946				

Notice of Agency Rulemaking Proposal

Additional Information for the Web *(if any)*

DETAILED SUMMARY: