

DELAWARE

INFORMATION FOR RE-EXAMINATION CANDIDATES FOR THE UNIFORM CPA EXAMINATION

The Delaware State Board of Accountancy (Board) has engaged CPA Examination Services (CPAES), a division of the National Association of State Boards of Accountancy, Inc. (NASBA) for application processing, credential evaluation, and score reporting. Please read this information carefully before completing the application forms.

Candidates should also be familiar with the Delaware State Board of Accountancy Rules and Regulations, which are provided. All correspondence regarding the Uniform CPA Examination must be directed to the Delaware Coordinator at CPAES. Candidates should not contact the State Board office except regarding certification and licensure.

ARE YOU A RE-EXAMINATION CANDIDATE?

Re-examination candidates are those who:

- ❖ have previously applied to CPAES and were found eligible to take any section(s) of the CPA Examination for this state.
- ❖ have previously applied as candidates of this state and were found eligible but have not yet taken the examination.
- ❖ have taken the examination as candidates of this state, transferred to another state, and now wish to return to this state.

CANDIDATES WITH DISABILITIES

In accordance with the provisions of the Americans with Disabilities Act, examination administration accommodations are available for re-examination candidates who qualify. Such applicants may need to submit a form to request special accommodations from CPAES, along with all required documentation. This form may be obtained on our website at www.nasba.org. Please read the instructions on the form for further details.

REGISTRATION PROCESS

Re-examination candidates may register online at cpacentral.nasba.org via credit card (VISA, MasterCard or Discover only).

To begin the online re-examination application process, candidates will need to create a user account in the application system if they haven't already. After logging into the system with their unique username and password, previous application information must be imported. To do this, candidates will need to know the jurisdiction in which they sat for the examination as first-time candidates, and their Jurisdiction ID Number. If it cannot be located, the Jurisdiction ID number may be requested at cpajurid@nasba.org.

Re-examination candidates may also register via certified check, money order, or company check, made payable to CPA Examination Services, along with the Re-examination Invoice. This form may be obtained on our website at www.nasba.org.

Certified checks, money orders or company checks must be drawn through a U.S. bank. All fees must be paid at the time of application and must be in U.S. dollars.

A fee of \$35.00 will be charged for a report of insufficient funds by the bank.

REGISTRATION AND EXAMINATION FEES

All candidates are required to pay both a registration fee and an examination fee at the time of registration. The registration fees are:

| SECTIONS | FEES |
|-----------------|----------|
| Four sections: | \$110.00 |
| Three sections: | \$ 95.00 |
| Two sections: | \$ 80.00 |
| ONE section: | \$ 65.00 |

The examination fees are:

| | |
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| Auditing and Attestation (AUD) | \$195.35 |
| Business Environment and Concepts (BEC) | \$176.25 |
| Financial Accounting and Reporting (FAR) | \$195.35 |
| Regulation (REG) | \$176.25 |

Applicants are able to apply for one or more sections of the examination at a time; however, are advised to only apply for a section of the examination if they are ready to take it within the next **six** months.

WITHDRAWAL/REFUND/EXTENSIONS

There is no provision for withdrawing from the examination, refunding fees or extending the expiration date of the Notice to Schedule.

Applicants with documented hardships may request an exception to policy under the following criteria:

- VISA rejections;
- Military Deployment;
- Medical emergency;
- Death in immediate family.

Applicants must submit an Exception to Policy form (located at www.nasba.org) with supporting documentation for consideration. The request must be received no later than 30 days from the date of the documented hardship.

NOTICE TO SCHEDULE (NTS)

Applicants are advised to see the Candidate Bulletin at www.nasba.org for complete instructions. After eligibility to take the examination is determined, NASBA will issue an NTS to applicants. The NTS is sent via the method of notification selected by the applicant.

The NTS is valid for one testing event or six months, whichever is first exhausted for each examination section. The email is sent from cbtns@nasba.org. If the NTS is not received within five business days of submitting a re-examination application, contact CPA Examination Services via email at cpaexam@nasba.org.

If your NTS expires prior to taking the examination section(s), applicants will not be able to reschedule, receive a credit or receive a refund on any of the fees paid and will have to reapply for the examination and pay the appropriate fees.

The NTS must be presented for entry at the testing center. Applicants arriving without an NTS will be denied permission to test. Applicants will forfeit fees and be required to reapply and pay applicable fees.

The NTS can be reprinted at www.nasba.org.

SCHEDULING THE EXAMINATION

Upon receipt of the NTS, applicants are required to contact Prometric at www.prometric.com/CPA/default.htm to schedule the examination. The scheduling, rescheduling or cancellation of testing appointments is done through Prometric. See the Candidate Bulletin located at www.nasba.org for complete instruction on how to schedule, reschedule or cancel an appointment. Applicants may be required to pay a penalty and/or forfeit examination fees, depending on when Prometric is notified of the change or cancellation.

A list of test centers is available at www.prometric.com. CPAES does not control space availability or location of the test centers.

Applicants arriving for a testing appointment anytime after the scheduled appointment time may result in being denied permission to test. Applicants will forfeit fees and be required to reapply and pay applicable fees.

EXAMINATION CREDIT

Applicants may take the examination sections individually and in any order. Applicants shall be deemed to have passed the examination if the candidate obtains credit for passing each of the four examination sections. The passing score for each section is 75. Credit for passing an examination section shall be valid from the date of the examination regardless of the date on which the candidate receives actual notice of the passing score.

Credit for any section passed shall be valid for 18 months from the date the candidate took that section regardless of the number of sections taken or the scores on any failed sections. Applicants shall pass all four examination sections within a rolling 18 month period that begins on the testing date the first examination section is passed. Applicants who do not pass all four examination sections within the 18 month period shall lose credit for each section passed outside the period and must retake the section(s).

Applicants cannot retake a failed section(s) within the same testing window.

NOTE: New education requirements will go into effect for all Delaware CPA Examination candidates on August 1, 2012. At that time, every candidate that has not passed at least one section of the examination (first time and re-examination) will be required to have completed a bachelor's degree or higher and at least 120 semester hours of college level education, including 24 semester hours in accounting. The accounting courses must include coverage of Financial Accounting, Auditing and Taxation. Candidates who apply for the examination prior to August 1 under the current education requirements (associate degree or higher and 21 semester hours in accounting) will be permitted to sit for the examination prior to August 1, but will be required to provide additional documentation to show they meet the new requirements to continue testing after August 1. Any open Notice to Schedule for candidates failing to provide this documentation by July 31 will be canceled.

Every candidate applying for licensure after August 1, 2012 will be required to meet these new requirements regardless of when they initially applied for the examination.

NAME, ADDRESS or SOCIAL SECURITY NUMBER CHANGE

Candidate information changes such as name, address or social security number must be submitted in writing to CPA Examination Services. Candidates must submit the Address/Name Change Form located at www.nasba.org with supporting documentation.

Scores

Score Notices are mailed to the address on file. Candidates are advised to submit Address/Name Change Form at least two weeks prior to the release of scores.

CERTIFICATION

Applicants for a CPA Certificate in Delaware must:

- ❖ meet the current educational requirements,
- ❖ pass all four sections of the Uniform CPA Examination,
- ❖ contact the AICPA, at 888-777-7077, to apply for the Ethics Examination,
- ❖ contact the Delaware State Board of Accountancy website, www.dpr.delaware.gov, to apply for the Certificate.

CONTACT US

CPA Examination Services
Delaware Coordinator
PO Box 198469
Nashville, TN 37219-8469

Toll-free: 800-CPA-EXAM

Direct: 615.880.4250
Web: www.nasba.org

Fax: 615.880.4290
Email: cpaes-de@nasba.org

800-CPA-EXAM Call Center hours:
Monday - Thursday: 8 a.m. – 2 a.m., Eastern Time.
Friday: 8 a.m. – 6 p.m., Eastern Time.