

REQUESTING AN APPEAL OF A UNIFORM CPA EXAM SCORE

Q. What is an appeal?

A. The appeal process provides a Uniform CPA Exam candidate with the opportunity to appeal failing scores. The appeal option enables a candidate to view the test question(s) or simulation(s) that the candidate answered incorrectly together with the candidate's response(s) and to submit comments online. Please note that the correct answer(s) to the test question(s) or simulation(s) will not be provided to the candidate.

The confidentiality of the Exam requires that viewing sessions take place at the Board's office in Raleigh under secure conditions and in the presence of a representative of the Board.

Q. Why should a candidate consider requesting an appeal with the possibility of a challenge?

A. A candidate should consider requesting an appeal only if the candidate wants to review his or her incorrect response(s) because he or she believes that there is a question or simulation that the candidate would like to challenge.

When a candidate reviews the question(s) or simulation(s) that he or she answered incorrectly, the candidate may decide to challenge the validity of one or more items. If a candidate is inclined to challenge an item or items, he or she should consider his or her ability to present a cogent, vigorous, and compelling defense of the incorrect response(s).

Q. How does a candidate request an appeal and challenge?

A. For detailed instructions on requesting an appeal, contact the Board. For a candidate to qualify for an appeal, the candidate will be required to submit a formal request, pay the required fee, and meet the appeal request deadline. **Pursuant to 21 NCAC 08F .0113, a candidate may request an appeal of his or her score within 60 days of the date the Uniform CPA Examination Score Notice is issued. Please note that the date printed on the score notice is the beginning date for requesting an appeal. If you apply for an appeal after the deadline date, your request will not be processed.**

Q. What is the fee structure for requesting an appeal?

A. Candidates are required to pay the appeal fee when the request for appeal is submitted to the Board. In addition, the candidate must pay a fee for each item (question or simulation) that he or she decides to challenge; that fee must be paid at the time of the appeal.

Q. How will the appeal result be processed and the result communicated to the candidate?

A. The Board will submit a candidate's request for an appeal to the American Institute of CPAs (AICPA). The AICPA will extract the incorrectly answered question(s) or simulation(s) and the corresponding incorrect response(s), and transmit those items to the Board.

The Board will schedule a viewing session (which will be monitored by a representative of the Board) at the Board's office in Raleigh. The candidate's online responses will be transmitted to the AICPA. A candidate's viewing session will be limited to two hours per section.

After the viewing session, the AICPA will respond to any response(s) submitted by the candidate, review the response(s) on the section the candidate is appealing, and report the result to the Board. The Board will then transmit the result to the candidate.

ORDER FORM - APPEAL OF A UNIFORM CPA EXAM SCORE

Candidates who wish to write an appeal to the American Institute of CPAs (AICPA) regarding one or more sections of the Uniform CPA Exam must complete this form and send it, along with the appropriate fee, to the NC State Board of CPA Examiners, PO Box 12827, Raleigh, NC 27605-2827. **Pursuant to 21 NCAC 08F .0113, a candidate may request an appeal of his or her score within 60 days of the date the Uniform CPA Examination Score Notice is issued. Please note that the date printed on the score notice is the beginning date for requesting an appeal. If you apply for an appeal after the deadline date, your request will not be processed.**

Candidates will be contacted by the Board to arrange a date and time for an appeal session. All appeal sessions will be conducted at the Board's office in Raleigh and will be monitored by a representative of the Board. Under secure conditions, candidates will be given two hours per section to review the question(s) or simulation(s) that the candidate answered incorrectly, along with the corresponding candidate response(s), and write an appeal. All appeals will be written and submitted online.

Candidates must submit this completed form with a check or money order payable to the NC State Board of CPA Examiners or credit card authorization for \$400.00 for each section of the Exam the candidate is appealing. Please note there is an additional \$100.00 fee for each question or simulation for which the candidate submits a written challenge. The \$100.00 fee per question or simulation must be paid during the appeal session.

NOTE: All fees must be paid in US dollars and be drawn on a US financial institution.

Mail completed form and the required fee to: NC State Board of CPA Examiners
Attn.: Examinations
PO Box 12827
Raleigh, NC 27605-2827

Incomplete requests will not be processed. Please allow at least two weeks for a Board representative to contact you to schedule the appeal session.

The Board will mail results of the appeal to the candidate approximately four weeks after the appeal session.

Name: _____

Mailing Address: _____

City/State/ZIP Code: _____

Telephone: (_____) _____

Exam sections to be appealed (fee is \$400.00 per section):

AUD Section ID #	FAR Section ID #
REG Section ID #	BEC Section ID #

Signature

Date

North Carolina State Board of CPA Examiners
1101 Oberlin Road Suite 104 • PO Box 12827 • Raleigh NC 27605
Phone: (919) 733-4224 • Fax: (919) 733-4209 • Web: www.nccpaboard.gov

CREDIT CARD PAYMENT

Credit card payment cannot be processed unless all fields below are complete.

_____ MasterCard _____ VISA Amount \$ _____

Account Number _____

Card Security Code _____ Expiration Date _____
(located on back of card in signature box) (Month/Year)

Exact Name on Card _____

Billing Address for Card _____
Street Address/PO Box City/State/Zip Code

Signature _____ Date _____

FOR BOARD USE **AUTHORIZATION CODE** _____