ALABAMA STATE BOARD OF PUBLIC ACCOUNTANCY ADMINISTRATIVE CODE

CHAPTER 30-X-4 EXAMINATIONS, QUALIFICATIONS OF CANDIDATES, APPLICATIONS, PASSING GRADES, CONDITIONED SUBJECTS, TRANSFER OF CREDITS, ISSUANCE OF CERTIFICATES

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30-X-4-.01 Examinations.

(1) Eligible candidates shall be notified of the time and place of the Uniform Certified Public Accountant Examination (examination) - or shall independently contact the Board or a test center operator identified by the Board to schedule the time and place for the examination at an approved test site. Scheduling reexaminations must be made in accordance with Rule 30-X-4-.04 below.

(2) The examination required by Section 34-1-4 of the Code of Ala. 1975, shall test the knowledge and skills required for performance as a newly licensed Certified Public Accountant. The examination shall include the subject areas of accounting and auditing, and any other related subjects the Board deems necessary, including, but not limited to, business law and taxation and related knowledge and skills as the Board may require.

(3) Candidates are required to complete their answers to the examination questions within the prescribed hours.

(4) In examining candidates for the CPA certificate, the Board will use the Uniform Certified Public Accountant Examination prepared by the American Institute of Certified Public

Accountants, and will also make use of the Advisory Grading Service provided by the American Institute of CPAs.
Author: Alabama Board of Public Accountancy
Statutory Authority: Code of Ala. 1975, §§34-1-1, et seq.
History: Filed September 3, 1982. **Amended:** Filed May 20, 1993. **Amended:** Filed July 21, 1993; effective August 25, 1993. **Amended:** Filed May 14, 1996; effective June 18, 1996. **Amended:** Filed October 17, 2003; effective November 21, 2003. **Amended:** Filed November 9, 2015; effective December 14, 2015. **Amended:** Filed November 17, 2016; effective January 1, 2017. **Amended:** Filed July 30, 2018; effective September 13, 2018. **Amended:** Published September 30, 2020; effective November 14, 2020. **Amended:** Published October 31, 2023; effective December 15, 2023. **Amended:** Published July 31, 2024; effective September 14, 2024.

30-X-4-.02 Qualifications Of Candidates For Certified Public Accountant Examination.

To be eligible to take the Uniform CPA Examination (examination) - or reexamination the applicant must possess the following qualifications:

(a) The applicant must be a citizen of the United States or, if not a citizen of the United States, a person who is legally present in the United States with appropriate documentation from the federal government who is 19 years of age or older, and who is of good moral character.

(b) Persons who have sat for the examination prior to October 15, 2026, shall be required to meet the requirements of the Rules that were in effect at the time in which the candidate first sat for the examination.

(c) Persons who first sit for the examination on or after October 15, 2026, must have completed a baccalaureate degree at a college or university accredited by a regional accreditation board such as the Southern Association of Colleges and Schools Commission on Colleges, with a concentration in accounting or the substantial equivalent as determined by the Board. The Board may determine that a candidate has a concentration in accounting or its substantial equivalent upon receiving evidence that the candidate shall have completed

1. at least 24 semester hours or equivalent quarter hours in accounting (excluding introductory courses) at the upper division undergraduate and/or graduate level; and

2. at least 24 semester or equivalent quarter hours in business courses (other than accounting courses) at the undergraduate or graduate level from among the following

subject areas: economics; legal and social environment of business; business law; marketing; finance; organization, group, and individual behavior; quantitative applications in business; communication skills, and business ethics.

(d) Professional licenses based on military education, training, or service. A member of the Armed Forces or reserves in the United States, the National Guard of any state, the military reserves of any state, or the naval militia of any state (hereinafter referred to collectively as military member) may petition any regionally accredited college or university in accordance with Board rules to accept the education, training, or service completed by the military member to count toward educational credits necessary to receive any degree required for licensure by statute or rule. When an applicant has successfully presented satisfactory evidence of said education, training or service, the board will accept and recognize any degree earned by an applicant from a regionally accredited college or university.

Author: Alabama Board of Public Accountancy
Statutory Authority: Code of Ala. 1975, §§34-1-1, et seq.
History: Filed September 3, 1982. **Amended:** Filed January 31, 1991. **Amended:** Filed October 17, 2003; effective November 21, 2003. **Amended:** Filed November 12, 2008; effective December 17, 2008. **Amended:** Filed November 9, 2015; effective December 14, 2015. **Amended:** Filed November 17, 2016; effective January 1, 2017. **Amended:** Filed July 30, 2018; effective September 13, 2018. **Amended:** Published February 28, 2022; effective April 14, 2022. **Amended:** Published July 31, 2024; effective September 14, 2024. **Amended:** Published August 31, 2026; effective October 15, 2026.

30-X-4-.03 Applications For Examination, Reexamination, And Reciprocal Certificate.

(1) Applications for Examination and Reexamination

(a) Applications to take the Uniform CPA Examination (examination) must be made on a form provided by the Board and filed with the Board.

(b) An application will not be considered filed until the application fee and examination fee required by these rules and all required supporting documents have been received, including proof of identity as determined by the Board and specified on the application form, official transcripts and proof that the candidate has satisfied the education requirement.

(c) A candidate who fails to appear for the examination shall forfeit all application and examination fees charged.

(d) The Board or its designee will forward notification of eligibility for the computer-based examination to the National Association of State Boards of Accountancy's National Candidate Database.

(2) Reciprocal Certificates.

(a) The Board shall issue a certificate to a holder of a certificate, license, or permit issued by another state upon a showing that--

1. The applicant is a citizen of the United States or, if not a citizen of the United States, a person who is legally present in the United States with appropriate documentation from the federal government who is at least 19 years old; and who is of good moral character.

2. The applicant completed the examination successfully. Successful completion of the examination means the applicant passed the examination in accordance with the rules of the other state at the time it granted the applicant's initial CPA certificate; and

3. The applicant--

(i) meets all current requirements in this State for issuance of a certificate at the time application is made; or

(ii) at the time of the issuance of the applicant's certificate in the other state, met all such requirements then applicable in this State; or

(iii) had, within the ten years immediately preceding the application, four years of experience outside of this State as a certified public accountant, after passing the examination upon which the applicant's certificate was based; or

(iv) For purposes of reciprocity, an applicant having a valid unrevoked license to practice as a Certified Public Accountant from any jurisdiction whose requirements the board deems to be substantially equivalent shall be presumed to have qualifications substantially equivalent to this State's qualifications.

(3) Reciprocal Certificates For Select Individuals.

(a) The Board shall issue a certificate to a holder of a certificate, license, or permit issued by another state for select individuals as defined in 30-X-4-.03(2) within 30 days of application upon a showing that—

1. The applicant is a citizen of the United States or, if not a citizen of the United States, a person who is legally present in the United States with appropriate documentation from the federal government who is at least 19 years old; and who is of good moral character.

2. The applicant is considered a select individual of a spouse of any of the following:

(i) An active duty, reserve, or transitioning member of the United States Armed Forces, including the National Guard, or a surviving spouse of a service member who, at the time of his or her death, was serving on active duty, who is relocated to and stationed in the State of Alabama under official military orders. For the purposes of this paragraph, a transitioning member is on active duty status or on separation leave who is within 24 months of retirement.

(ii) An individual currently employed by the United States Department of Justice or any of its encompassed offices, agencies, institutes, and bureaus, including, but not limited to, the Federal Bureau of Investigation (FBI), the U.S. Attorney's Office, the Bureau of Alcohol, Tobacco, Firearms, and Explosives (AFT), the Drug Enforcement Administration (DEA), and the United States Marshall Services (USMS), who is relocated to Alabama by order of their employer.

(iii) An individual currently employed at the National Aeronautics and Space Administration who is relocated to Alabama by order of their employer.

(iv) An individual currently employed in Alabama as a civil servant for the United States Department of Defense.

3. The applicant has not committed or participated in an act that would constitute grounds for refusal, suspension, or revocation of a professional license or certificate.

4. Has not been disciplined by an authorized entity or under investigation, in any jurisdiction, in relation to a professional license or certificate.

5. The applicant completed the examination successfully. Successful completion of the examination means the applicant passed the examination in accordance with the rules of the other state at the time it granted the applicant's initial CPA certificate; and

6. The applicant has a valid unrevoked license to practice as a Certified Public Accountant from any jurisdiction whose requirements the board deems to be substantially equivalent shall be presumed to have qualifications similar to this State's qualifications.

7. If the Board cannot issue a certificate within 30 days of receiving the completed application from select individuals as defined in 30-X-4-.03(2), the Board will issue a temporary license that will be effective for 360 days while the Board deliberates the application to obtain a license in this state.

(4) Canadian Reciprocity. A chartered professional accountant in Canada may be issued a certificate to practice public accountancy in this State provided

(a) the applicant is a citizen of the United States or, if not a citizen of the United States, a person who is legally present in the United States with appropriate documentation from the federal government; who is at least 19 years old; and who is of good moral character; and

(b) the applicant passes the International Uniform Certified Public Accountant Qualification Examination (IQEX); and

(c) if the applicant obtained licensure as a chartered professional accountant as a legacy candidate, the applicant must have previously been licensed as a chartered accountant by a Canadian province or territory

(5) The Board shall issue a certificate to a holder of another foreign designation, provided that

(a) the International Qualifications Appraisal Board determines that the standards under which the applicant was licensed to engage in the practice of public accountancy or under which the applicant secured comparable authority are substantially equivalent;

(b) the applicant passes the IQEX; and

(c) the applicant is a citizen of the United States, or, if not a citizen of the United States, a person who is legally present in the United States with appropriate documentation from the federal government; who is at least 19 years old; and who is of good moral character.

Author: Alabama Board of Public Accountancy
Statutory Authority: Code of Ala. 1975, §§34-1-1, et seq.
History: Filed September 3, 1982. **Amended:** Filed July 8, 1985; March 17, 1989; January 31, 1991; and May 20, 1993. **Amended:** Filed July 21, 1993; effective August 25, 1993. **Amended:** Filed March 21, 1994; effective April 25, 1994. **Amended:** Filed May 14,

1997; effective June 18, 1997. **Amended:** Filed October 17, 2003; effective November 21, 2003. **Amended:** Filed January 24, 2005; effective February 28, 2005. **Amended:** Filed November 12, 2008; effective December 17, 2008. **Amended:** Filed November 9, 2015; effective December 14, 2015. **Amended:** Filed November 17, 2016; effective January 1, 2017. **Amended:** Filed July 30, 2018; effective September 13, 2018. **Amended:** Published October 31, 2022; effective December 15, 2022. **Amended:** Published October 31, 2023; effective December 15, 2023. **Amended:** Published February 29, 2024; effective April 14, 2024. **Amended:** Published August 31, 2026; effective October 15, 2026.

30-X-4-.04 Passing Grade, Conditioned Subjects, Reexamination, Reapplication.

(1) The passing grade for each subject is 75.

(2) A candidate may take the required test sections individually and in any order. Credit for any test section(s) passed shall be valid for that test section for thirty months from the date the passing score for such test section is released by the National Association of State Boards of Accountancy (NASBA) to the candidate or the Board, as the case may be, regardless of the number of test sections taken or having to attain a minimum score on any failed section(s).

(3)(a) Candidates must pass all required test sections of the Uniform CPA Examination (examination) within a rolling thirty-month period. The rolling thirty-month period begins on the date the first passing score(s) are released by NASBA to the candidate or the Board, as the case may be. The rolling thirty-month period concludes on the date the candidate sits for the final test section passed, regardless of when the score is released by NASBA for the final test section.

(b) Candidates are eligible to retake a test section as soon as testing results for the prior attempt for that section are released. A Candidate shall not take a different discipline Test Section until the Candidate has been notified of the score for the most recent attempt of a failed discipline Test Section.

(c) A candidate who earns initial credit on one or more test section(s) of the CPA examination must sit for and complete the remaining required test section(s) of the examination on or before the expiration date as shown on the Uniform CPA Examination Score Notice.

(d) If all required test sections are not passed within this initial thirty-month period, credit for the first test section(s) passed shall expire and a new rolling thirty-month

period shall begin on the date the second passing score(s) were released by NASBA to the candidate or the Board, as the case may be, and continue for thirty-months from that date. If all required test section(s) are not passed within the next thirty-month period, credit for the second test section(s) passed shall expire and a new rolling thirty-month period will begin on the date the next test section passing score, if any, was released by NASBA to the candidate or the Board, as the case may be, and this cycle of thirty-month rolling periods and test section credit expirations will continue until all required test sections are passed within one thirty-month rolling period. Notwithstanding the foregoing, if a candidate stops testing for a thirty-month period, then all credit for previously passed test sections will expire.

(4) A candidate shall retain 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.

(5) The Board may in particular cases extend the term of conditional credit validity notwithstanding the requirements of paragraphs (2), and (3), upon showing that the credit was lost by reason of circumstances beyond the candidate's control.

(6) A candidate shall be deemed to have passed the examination if the candidate obtains credit for passing all required test sections in one rolling thirty-month period.
Author: Alabama Board of Public Accountancy
Statutory Authority: Code of Ala. 1975, §§34-1-1, et seq.
History: Filed September 3, 1982. **Amended:** Filed August 10, 1990, and May 20. 1993. **Amended:** Filed July 21, 1993; effective August 25, 1993. **Amended:** Filed October 17, 2003; effective November 21, 2003. **Amended:** Filed November 9, 2015; effective December 14, 2015. **Amended:** Filed November 17, 2016; effective January 1, 2017. **Amended:** Filed July 30, 2018; effective September 13, 2018. **Amended:** Filed August 16, 2019; effective September 30, 2019. **Amended:** Published February 28, 2022; effective April 14, 2022. **Amended:** Published October 31, 2023; effective December 15, 2023. **Amended:** Published July 31, 2024; effective September 14, 2024.

30-X-4-.05 Transfer Of Credits.

(1) A person who has passed parts of the Uniform CPA Examination (examination) under any state may be given credit by this Board for successfully passing those parts in accordance with Rule 30-X-4-.04 and take the remaining parts of the examination as a conditioned candidate in Alabama, provided:

(a) The passing grades of the examination parts were determined by the Advisory Grading Service of the Board of Examiners of the American Institute of Certified Public Accountants, or an equivalent professional grading service acceptable to the Board;

(b) The candidate meets the educational, citizenship, and good moral character requirements of the Alabama regulations; and

(c) At the time of applying to transfer the credit earned in another state the applicant is still eligible to be reexamined in that state except for reason of change of residence.

(2) No transfer of credits in subjects passed in another state shall be approved unless the Board finds and determines that the examination in the other state was equivalent to the examination given in Alabama. The applicant's grade or grades on subjects passed in the other U.S. jurisdiction shall be determined and approved by the Board before transfer is approved. A candidate who applies for a transfer of any credits from another state shall file an application acceptable to the Board and pay the required fee.

Author: Alabama Board of Public Accountancy
Statutory Authority: Code of Ala. 1975, §§34-1-1, et seq.
History: Filed September 3, 1982. **Amended:** Filed September 29, 1993; effective November 3, 1993. **Amended:** Filed October 17, 2003; effective November 21, 2003. **Amended:** Filed November 9, 2015; effective December 14, 2015. **Amended:** Filed November 17, 2016; effective January 1, 2017. **Amended:** Filed July 30, 2018; effective September 13, 2018.

30-X-4-.06 Issuance Of Certified Public Accountant Certificates.

(1) An Alabama Certified Public Accountant certificate, entitling the recipient to be known as a Certified Public Accountant and to use the title or the abbreviation "C.P.A." in connection with his name, may be issued to an applicant who has met all of the education requirements that are detailed in Sections 30-X-4-.06(2) or 30-X-4-.06(3), depending on when a candidate first sat for the Uniform CPA Examination (examination).

(2) Persons who have sat for the examination prior to October 15, 2026, shall be permitted to meet either the requirements of the Rules that were in effect at the time in which the candidate first sat for the examination, or the requirements established under the current Rules. Compliance shall be deemed complete upon fulfillment of whichever set of requirements is met first.

(3) For candidates who first sit for the examination on or after October 15, 2026, to be issued a certificate, the candidate must meet one of the following pathway requirements:

(a) Pathway 1

1. Successfully passed the uniform CPA examination; and

2. Completed an initial application for a certificate; and

3. Earned a baccalaureate degree from a four-year college or university accredited by a regional accreditation board such as the Southern Association of Colleges and Schools Commission on Colleges with the following educational hours,

   (i)a total of 24 semester hours or equivalent quarter hours in accounting (excluding introductory courses) at the upper division undergraduate and/or graduate level, and

   (ii)a total of 24 semester hours or equivalent quarter hours in business courses (other than accounting courses) at the undergraduate or graduate level from among the following subject areas: economics; legal and social environment of business; business law; marketing; finance; organization, group, and individual behavior; quantitative applications in business; communication skills, and business ethics; and

4. Met the experience requirements as defined in 30-X-5-.06(1)(a).

(b) Pathway 2

1. Successfully passed the uniform CPA examination; and

2. Completed an initial application for a certificate; and

3. Earned a baccalaureate and a graduate degree, both from a college or university accredited by a regional accreditation board such as the Southern Association of Colleges and Schools Commission on Colleges with the following educational hours,

   (i)a total of 33 semester hours or equivalent quarter hours in accounting (excluding introductory courses) at the upper division undergraduate and/or graduate level, and

   (ii)a total of 24 semester hours or equivalent quarter hours in business courses (other than accounting courses) at the undergraduate or graduate level from among the following subject areas: economics; legal and social environment of business; business law; marketing; finance; organization, group, and individual behavior; quantitative applications in business; communication skills, and business ethics; and

4. Met the experience requirements as defined in 30-X-5-.06(1)(b).

(c) Pathway 3

1. Successfully passed the uniform CPA examination; and

2. Completed an initial application for a certificate; and

3. Earned a baccalaureate degree plus an additional 30 semester credit hours at a four-year college or university accredited by a regional accreditation board such as the Southern Association of Colleges and Schools Commission on Colleges, with the provision that no more than 150 total semester hours shall be required, and with the requirement that hours earned include the following educational hours,

   (i)A total of 33 semester hours or equivalent quarter hours in accounting (excluding introductory courses) at the upper division undergraduate and/or graduate level, and

   (ii)A total of 24 semester hours or equivalent quarter hours in business courses (other than accounting courses) at the undergraduate or graduate level from among the following subject areas: economics; legal and social environment of business; business law; marketing; finance; organization, group, and individual behavior; quantitative applications in business; communication skills, and business ethics; and

4. Met the experience requirements as defined in 30-X-5-.06(1)(b).

(4) In the event that a candidate passes all test sections of the examination but does complete the requirements to obtain a CPA certificate within 60 months from the time all test sections are passed, the candidate will be required to complete 120 hours of continuing professional education (CPE), in addition to completing all requirements to obtain a CPA certificate, before their certificate as a Certified Public Accountant will be granted. The proof for completing 120 hours of continuing professional education will be provided by the candidate in the form of CPE certificates and will include twenty-four (24) of the hours submitted must be obtained in accounting and auditing courses, six (6) of the hours must be in ethics and all the hours must be obtained during the year preceding the issuance of their certification.

(5) A reciprocal certificate based on a certificate issued by another state may be issued without examination to an applicant who meets the qualifications in Rule 30-X-4-.03(2).
Author: Alabama Board of Public Accountancy
Statutory Authority: Code of Ala. 1975, §§34-1-1, et seq.

History: Filed September 3, 1982. **Amended:** Filed July 17, 1984; September 30, 1987; January 31, 1991. **Amended:** Filed March 21, 1994; effective April 25, 1994. **Amended:** Filed October 17, 2003; effective November 21, 2003. **Amended:** Filed November 9, 2015; effective December 14, 2015. **Amended:** Filed November 17, 2016; effective January 1, 2017. **Amended:** Filed July 30, 2018; effective September 13, 2018. **Amended:** Published October 31, 2023; effective December 15, 2023. **Amended:** Published August 31, 2026; effective October 15, 2026.

30-X-4-.07 Application And Examination Fees.

Effective January 1, 2017, the non-refundable initial application fee for the Uniform CPA Examination (examination) shall be $120.00. All subsequent applications to take the examination in whole or in part shall be submitted with a non-refundable application fee of $75.00. The Board may approve a waiver or reduction of the CPA Examination application fees. The Board shall approve the fees for each section of the examination and will post these fees on the Board's website (www.asbpa.alabama.gov). Examination fees must only be submitted for sections a candidate intends to schedule and sit for in the next six months because the authorization to test is only valid for six months after being approved. The non-refundable application fee for a Reciprocal Certified Public Accountant Certificate and Transfer of Credits shall be $120.00 each. The Board may approve a waiver or reduction of the application fees for the Reciprocal Certified Public Accountant Certification and Transfer of Credit. The application fee for a Reciprocal Certified Public Accountant Certificate shall be waived for select individuals as identified in Section 30-X-4-.03(3)(a)(2).

Author: Alabama Board of Public Accountancy
Statutory Authority: Code of Ala. 1975, §§34-1-3, 34-1-4.
History: Filed July 8, 1985. **Amended:** Filed July 9, 1987; May 20, 1993. **Amended:** Filed July 21, 1993; effective August 25, 1993. **Amended:** Filed October 17, 2003; effective November 21, 2003. **Amended:** Filed May 11, 2005; effective June 15, 2005. **Amended:** Filed May 12, 2006; effective June 16, 2006. **Amended:** Filed May 9, 2007; effective June 13, 2007. **Amended:** Filed May 6, 2008; effective June 10, 2008. **Amended:** Filed May 16, 2011; effective June 20, 2011. **Amended:** Filed November 9, 2015; effective December 14, 2015. **Amended:** Filed November 17, 2016; effective January 1, 2017. **Amended:** Filed July 30, 2018; effective September 13, 2018. **Amended:** Published December 31, 2020; effective February 14, 2021. **Amended:** Published October 31, 2022; effective December 15, 2022.

30-X-4-.08 Cheating.

(1) Cheating by a candidate in applying for, taking or subsequent to the Uniform CPA Examination (examination) will be deemed to invalidate any grade otherwise earned by a candidate on any 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.

(2) For purposes of this Rule, the following actions or attempted activities, among others, may be considered cheating:

(a) Falsifying or misrepresenting educational credentials or other information required for admission to the examination;

(b) Communicating by any means with other candidates inside or outside the test site or copying another candidate's answers while the examination is in process;

(c) Communicating by any means with others inside or outside the test site while the examination is in progress;

(d) Substituting of another person to sit in the test site in the stead of a candidate;

(e) Referencing crib notes, 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;

(f) Violating the nondisclosure prohibitions of the examination or aiding or abetting another in doing so, or otherwise participating in the collection of test items for use, redistribution or sale;

(g) 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 or unless the individual has been expressly authorized by the Board to participate in a "secret shopper" program;

(h) Failing to comply with the testing administrator's instructions.

(3) 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.

(4) 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 state's 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:

(a) Whether the candidate shall be given credit for any portion of the examination completed in that session; and

(b) Whether the candidate shall be barred from taking the examination and if so, for what period of time.

(5) In any case where the Board or its representative permits a candidate to continue taking the examination, it may, depending upon the circumstances:

(a) Admonish the candidate;

(b) Seat the candidate in a segregated location for the rest of the examination;

(c) 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/or

(d) Notify the National Candidate Database and AICPA and/or the test center of the circumstances, so that the candidate may be more closely monitored in future examination sessions.

(6) 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 may provide to the board of accountancy of any other state to which the candidate may apply for the examination information as to the Board's findings and actions taken.

Author: Alabama Board of Public Accountancy
Statutory Authority: Code of Ala. 1975, §§34-1-3, 34-1-4.
History: **New Rule:** Filed October 17, 2003; November 21, 2003.
Amended: Filed November 9, 2015; effective December 14, 2015.
Amended: Filed November 17, 2016; effective January 1, 2017.
Amended: Filed July 30, 2018; effective September 13, 2018.

30-X-4-.09 Security And Irregularities.

Notwithstanding any other provisions under these rules, the Board may postpone scheduled Uniform CPA Examinations (examination), the release of grades, or the issuance of certificates due to a breach of examination security; unauthorized acquisition or disclosure of the contents of an examination; suspected or actual negligence, errors, omissions, or irregularities in conducting an examination; or for any other reasonable cause or unforeseen circumstance.
Author: Alabama Board of Public Accountancy
Statutory Authority: Code of Ala. 1975, §§34-1-3, 34-1-4.
History: New Rule: Filed October 17, 2003; effective November 21, 2003. **Amended:** Filed July 30, 2018; effective September 13, 2018.