

**193A—3.4(542) Examination applications.**

**3.4(1)** An individual desiring to take the certified public accountant examination as an initial candidate should apply to the board's test administrator. Only a complete application will be considered. A complete application includes a completed application form, the designated fee, and all applicable college transcripts.

**3.4(2)** To be eligible to apply for the examination, a candidate needs to fulfill the requirements of rule 193A—3.3(542). A candidate may apply for the examination before the educational requirements are met pursuant to Iowa Code section 542.5(9).

**3.4(3)** A candidate whose application is denied under subrule 3.1(2) may be denied admittance to the examination by the board.

**3.4(4)** A candidate may be considered as a reexamination applicant regardless of whether or not the candidate sat for the examination once initially approved. Reexamination applicants may apply to the board's test administrator.

**3.4(5)** A nonrefundable proctoring fee will be collected from a candidate who wishes to be proctored in Iowa.

[ARC 7679C, IAB 3/6/24, effective 4/10/24]