

Uniform CPA Exam Testing Process

The Virginia Board of Accountancy requires that all new CPA exam candidates read and understand the testing process before sitting for the Uniform CPA Exam.

Testing terminology

- **Payment coupon**
This is the invoice for the section(s) of the exam requested when you apply online. The payment coupon must be paid in order to receive a Notice to Schedule. A payment coupon is valid for six months from the issue date and will be sent by email from the National Association of State Boards of Accountancy.
- **Notice to Schedule (NTS)**
This document provides detailed information to the candidate on how to contact a Prometric testing center and schedule the appointment to sit for the exam section(s). The NTS is sent by email from NASBA to the candidate after payment is made through the payment coupon. A NTS is valid for 12 months from the issue date and will be sent by email from NASBA.
- **First time candidate (FT)**
This is only used during the original application process prior to being deemed eligible to sit for any exam.
- **Re-exam candidate (RE)**
This is used once a candidate has previously sat for the exam or previously submitted a request to sit for any section(s) of the exam.
- **Transfer candidate (TR)**
This is used only when an exam candidate is transferring their testing eligibility from another state.

Candidate Bulletin

All CPA exam candidates should read the [Candidate Bulletin](#). This document may be the **most important** preparation component for the CPA exam process. This resource outlines the responsibilities of the candidate and how the exam process works. The Candidate Bulletin covers such topics as how to apply, how and when to schedule the exam, the test center rules, when to expect scores and what topics are covered.

General testing procedures

Candidates do not have to apply for all four exam sections of the exam at one time. Candidates are not scheduling the actual date they will sit for the exam section(s) when submitting an online application. Date selection will be made by the candidate after receipt of the NTS.

Candidates may apply for each exam section individually, or at different times. Sections applied for on

the same day, including during different login requests, will be issued on a single payment coupon.

Exam section(s) selected on the application must be paid with a single payment; a payment coupon may not be separated into several payments. If the candidate inadvertently applies for the wrong exam section(s), the candidate must contact the [VBOA](#) to cancel the current payment coupon. Once the coupon is cancelled, the candidate must return to the application page to re-apply for the correct exam section(s).

Re-exam candidates

Candidates who have previously sat for the exam or previously submitted a request to sit for any section(s) of the exam are considered re-exam candidates.

Re-applying for exam sections

- You will login with your user ID and password at <https://secure1.boa.virginia.gov/eGov/Login.aspx>
- Select “Apply for Re-exam” on the menu to the left
- Follow the prompts
 - Keep in mind
 - You will use “RE” for every request.
 - Always use the current day’s date for the Application Date.
 - Ensure you have checked the appropriate exam section box on the far right.
 - The fee for additional coupon requests is \$20.

Time period for receiving a payment coupon

Payment coupons are generally sent to candidates within three to five business days after an application file is transmitted to NASBA. Files are processed and transmitted to NASBA the day after an application for taking an exam section is submitted.

FT candidates should expect to receive their payment coupon within three to five business days, while RE candidates should expect to receive their payment coupon within 48 hours.

Scores

Section scores are initially released on NASBA’s website and sent to the VBOA within 24 hours. Please allow at least 24 hours after NASBA releases test scores before re-applying for a failed section. If you accidentally delete a score notice and need an additional copy you may contact your Licensing and Examination Coordinator for assistance.