

Unsuccessful CPA PEP Examinations: Next Steps

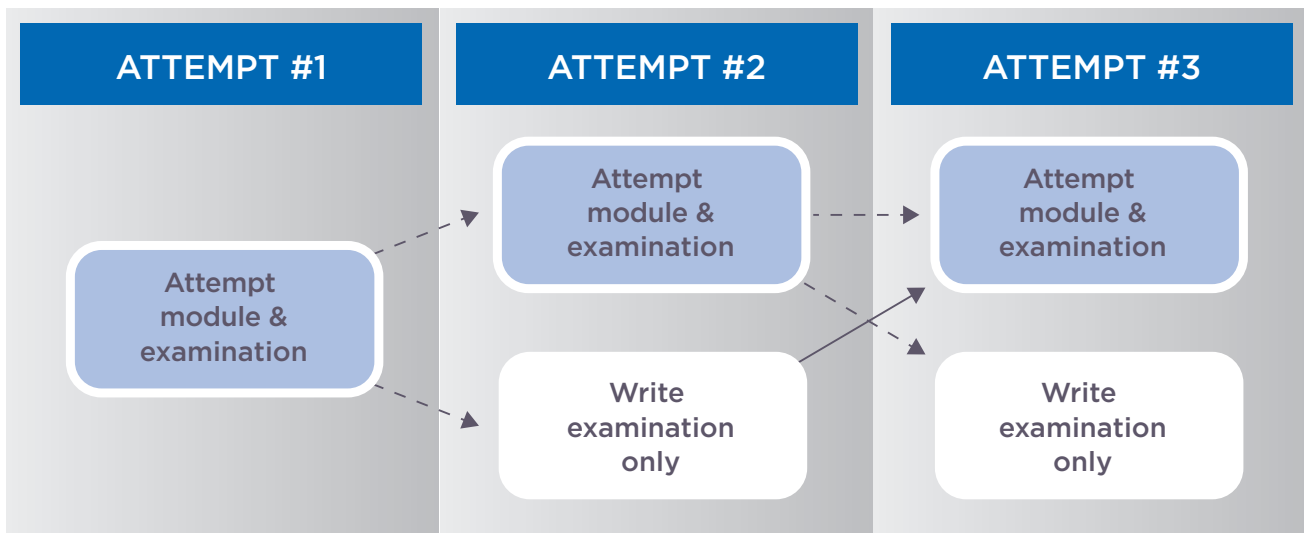
For candidates who have completed CPA PEP modules

To pass a CPA Professional Education Program (CPA PEP) module, you must achieve competency, as determined by the board of examiners, on the module-end examination. If you failed a module-end examination, you may have the choice of writing the examination only or repeating the module and examination for your next attempt. You can also choose to appeal the unsuccessful mark.

You have three attempts to pass a Core or Elective module-end examination. If you are unsuccessful on your third attempt of either the Core 1 or Core 2 examinations, you will be removed from the CPA PEP. For Capstone 1, if you are unsuccessful in the module, you will be required to repeat it. Supplemental examinations will not be offered for the CPA PEP.

What are my options if I fail an examination?

- If you completed the module and failed the examination for your first attempt, you have the choice of:
 - completing the module and attempting the examination for your second attempt, or
 - attempting the examination only for your second attempt
- If you completed the module and failed the examination for your second attempt, you have the choice of:
 - completing the module and attempting the examination for your third and final attempt, or
 - attempting the examination only for your third and final attempt
- If you did not attempt the module and failed the examination for your second attempt, you must complete the module before attempting the examination for your third and final attempt



Appeal an examination

You can choose to appeal unsuccessful module examination results. For a fee, a request for a CPA PEP module examination audit may be submitted to your provincial/regional CPA body after each examination, until five days after the grades are released for the examination in question. A request for an examination audit may not be submitted outside of this time frame. The audit will consist of a remark of the examination by a different, qualified instructor, and the result will be provided within two weeks. If there is a discrepancy between the two marks and the remark result is successful, you will pass the module. Appeal results are final.

Due to the thorough process of marking module examinations, the likelihood of an appeal overturning an unsuccessful mark is very low.

Succession of modules

It is possible that appeal results will not be available before the next sequential module in the program begins. In this event and where one module is a prerequisite for a subsequent module, you may choose to begin the next module if you have previously registered. If the appeal result is unsuccessful, you may be removed from a sequential module in the program for which you previously registered.

For **core modules**, you must successfully complete:

- Core 1 prior to starting Core 2
- Core 2 prior to starting any elective modules

For **elective modules**, you may take these modules in any order and may start your second elective module prior to successfully completing your first elective module.

- Both elective modules must be successfully completed prior to starting Capstone 1

For **capstone modules**, you must successfully complete Capstone 1 prior to starting Capstone 2.

If you have registered for any subsequent modules that are impacted by having to retake a module or examination, they will be required to cancel that registration.