

BOARD OF EXAMINERS
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INSTRUCTIONS

Request for Special Accommodations Illinois Board of Examiners Uniform Certified Public Accountant (CPA) Exam

The following documents are intended for those CPA candidates who require special accommodations during the administration of the Uniform CPA examination. There are two sets of documents. The first set, pages 1 through 4, is information for the CPA candidate. **Page 1 is completed and submitted by the candidate to the Board of Examiners with the application to write the CPA examination.** The second set, pages 5 through 7, is information for the appropriate professional supporting the accommodations being requested. **Page 5 is completed by the professional and given to the candidate to submit with his or her application to write the CPA examination.**

The Computer Based Test (CBT) is divided into the following sections and durations:

- Auditing and Attestation (AUD)-This section covers knowledge of auditing procedures, generally accepted auditing procedures, generally accepted auditing standards and other standards related to attest engagements, and the skills needed to apply that knowledge in those engagements. (4 hours)
- Business Environment and Concepts (BEC)-This section covers knowledge of the general business environment and business concepts that candidates need to know in order to understand the underlying business reasons for and accounting implications of business transactions, and the skills needed to apply that knowledge. (4 hours)
- Financial Accounting and Reporting (FAR)-This section covers knowledge of generally accepted accounting principles for business enterprises, not-for-profit organizations, and governmental entities, and the skills needed to apply that knowledge. (4 hours)
- Regulation (REG)-This section covers knowledge of federal taxation, ethics, professional and legal responsibilities, and business law, and the skills needed to apply that knowledge. (4 hours)

Additional information about the content of the CBT is available in a document entitled "Uniform CPA Examination Content Specifications - Effective upon the Launch of the Computer-based Uniform CPA Examination" and may be downloaded from www.cpa-exam.org

**Request for Reasonable Accommodation of Examination
Candidates with Disabilities**

Board of Examiners

Mailing Address: 1120 E. Diehl Road, Suite 107, Naperville, IL 60563 • Phone (815) 753-8900 • Fax (815) 753-8953

TO BE COMPLETED BY CANDIDATE.

This form must be submitted with the exam application and the professional's recommendation form (see page 5).

If you have a disability that requires a reasonable accommodation for the Uniform CPA examination, please provide the following information and return this form as well as the evaluator's form to the Board by the deadline for the examination in which you wish to participate. Special accommodations will not be provided at the examination site unless both forms are received at the time of submission of the application. The forms will become a part of your examination record.

1. What is the type of disability that limits one or more of your major life activities (e.g. physical, mental or learning)?

2. What is the nature and extent of the disability (e.g. hearing impaired, diabetic, dyslexic, etc.)?

3. Describe the accommodation requested. (Be specific, including detailed time extensions, such as 50% additional time, special equipment, seating, lighting, etc.)

4. Provide the Board, on the enclosed form, a written verification of your disability from an appropriate professional supporting the accommodations you are requesting. The Board will not pay any costs you may incur in obtaining the required documentation. However, it will pay for any reasonable accommodations that are made for you. This information is considered to be confidential and will be divulged to the extent necessary to make the reasonable accommodations.

You will be notified in writing of the accommodations made for you.

Signature _____

Date _____

Printed Name _____

U.S. Social Security Number (optional) ____ - ____ - _____

Procedures and Criteria for Special Consideration for Candidates with Disabilities

I. Policy

It is the responsibility of the Board of Examiners to administer the Uniform CPA examination in compliance with the Illinois Accounting Act and the National Uniformity agreement between the AICPA and NASBA. The "Uniformity" agreement requires that for security reasons tests be administered during the same day and at the same time.

The Board recognizes its responsibilities under Title II of the American with Disabilities Act to provide reasonable, appropriate and effective accommodations, including auxiliary aids to qualified examination candidates with disabilities.

A disability is defined as a physical or mental impairment that substantially limits one or more of the major life activities of an individual. Mental impairment includes any mental or psychological disorder such as organic brain syndrome, emotional or mental illness and specific learning disabilities.

A learning disability is further defined as individual evidence of significant learning problems, which substantially affect or limit one or more major life activities and that are not primarily due to cultural, conditional, or motivational factors. The individual must demonstrate a) at least average overall intellectual functioning and b) show evidence of a significant impairment in one or more of the following areas of intellectual functioning:

- Cognition (Thinking)
- Difficulty to attend and concentrate
- Expression
- Memory (Ability for new learning)
- Reception (Perception and Verbal Comprehension)

Significant impairment is generally determined by a discrepancy of 1.5 standard deviations between the individual's expected level of achievement and actual performance on reliable standardized measures of attention and concentration, memory, language reception and experience, cognition, reading, spelling, writing and mathematics.

Further, determination of the learning disability shall be based on reliable standardized psychometric tests and a clinical history including medical, family education and occupational information.

If a candidate seeks an accommodation, the candidate has the responsibility to make the request and provide all documentation of the need for accommodation by the application deadlines established for all applicants.

The information supplied to substantiate a candidate's request for an accommodation will be kept confidential to the extent provided by law. The Board will evaluate each request individually in accordance with the guidelines set forth herein, in order to provide an appropriate and effective accommodation. Any request for accommodation as well as supporting documentation supplied must be submitted to the Board on the forms prescribed by the Board.

This application package contains the following:

- a) Form to request the Accommodation
- b) Form(s) to be completed by those professionals evaluating and substantiating the candidate's disability and recommending an accommodation
- c) Instructions for completion of all forms
- d) Instructions for appealing a decision not to grant the requested accommodation

II. CPA Examination

An Illinois candidate is required to pass the written Uniform CPA examination. It is comprised of 4 parts titled Auditing and Attestation (AUD), Business Environment and Concepts (BEC), and Financial Accounting and Reporting (FAR) and Regulation (REG). And the Examination is composed of testlets-groups of 24 or 30 multiple-choice questions, or condensed case studies known as task-based simulations (TBS). AUD and FAR consist of three multiple-choice testlets and a single simulation testlet with seven task-based simulations. REG consists of three multiple-choice testlets and a single simulation testlet with six task-based simulations. And BEC consists of three multiple-choice testlets and one simulation testlet with three written communication tasks. The following characteristics are assessed when grading writing skills:

1. Coherent organization
2. Conciseness
3. Clarity
4. Use of Standard English
5. Responsiveness to the requirements of the question
6. Appropriateness for the reader

Passing score is 75 or above.

II. Documenting the need for a Reasonable Accommodation

A. Conditions Applicable to all Disabled Candidates

In order to protect the integrity of the testing process, the Board requires documentation of the existence of a disability and how the accommodation sought is necessary to provide the candidate with an equal opportunity to exhibit his/her knowledge, skills and ability through the examination.

The evaluation and supporting documentation of a disability will be valid for a period of two years. The Board can request confirmation of the original diagnosis after that time unless the evaluation clearly states that the disability will not change in any way overtime.

B. Required Information Necessary to Evaluate Disabilities

A candidate who requests an accommodation and/or auxiliary aid must provide the Board with the necessary information to assist it in evaluating the request. The Board will evaluate each request on an individual case-by-case basis. The following information is intended to provide guidance as to the type of documentation that will be necessary.

1) Identification of the type of disability (e.g. physical, mental or learning disability)

2) Credential requirements of the evaluator

a) For purposes of physical or mental disabilities, not including learning disabilities, the evaluator must be a State Board licensed physician with expertise in the area of the disability. For example it would be expected that a Board licensed psychiatrist would evaluate a mental disability and make the recommendation for an accommodation. If the evaluation is completed by someone other than a professional who typically has expertise in the area of the identified disability the request may be delayed, as the Board may require an evaluation by a professional of the Board's choosing.

b) In the case of learning disabilities, a qualified evaluator must be one of the following:

A State Board licensed psychologist or physician who possesses a minimum of three years of experience working with adults with learning disabilities and who has training in all of the areas described below

OR

Another professional who possesses a master's or doctorate degree in special education or educational psychology from a regionally accredited institution who has at least three years of equivalent training and experience in all of the areas described below:

Assessing intellectual ability level and interpreting tests of such ability

Screening for cultural, emotional and motivational factors

Assessing achievement level

Administering tests to measure attention and concentration, memory, language reception and expression, cognition, reading, spelling, writing and mathematics

3) Professional Verification of the disability, which must include:

a) The nature and extent of the disability

b) The test(s) performed to diagnose the disability

c) The effect of the disability on the candidate's ability to perform under normal testing conditions

d) The accommodation recommended and how the accommodation is related to the candidate's disability, given the format of the examination

e) The professional's name, title, telephone number, professional license or certification number, educational credentials and original signature of the professional

f) A description of the professional's experience, which qualifies them to make the determination

C. Evaluation of the Reasonable Accommodation Request

The Board has the responsibility to evaluate the request for accommodations and approve, deny or suggest alternative accommodations. Each request will be evaluated on an individual case-by-case basis.

A member of the Board's staff will review and evaluate the request within 30 days after the filing date for the examination for which the candidate has applied. The analyst shall verify that the request is completed correctly and that all appropriate documentation was provided by the application deadline. The candidate is responsible for any costs involved in providing information which describes in detail how the disability affects the candidate's ability to demonstrate his or her aptitude and achievement in the formats, in which the examination is given.

The Board reserves the right to determine what it believes is a reasonable and effective accommodation. However, if the Board refuses to accept a professional's timely judgment supporting a requested accommodation, where the required supporting documentation is complete, the Board generally will have the obligation to bear any cost associated with the gathering of further evidence of the need for an accommodation.

If the candidate's requested accommodation is rejected or modified for any reason, the Board will notify the candidate in writing providing specific reasons for the rejection. The Board will inform the candidate of the right to appeal and the procedures for the appeal.

On appeal, the Board may require that the candidate submit to an examination by an expert designated by the Board and otherwise fully cooperate in the Board's process. Any fees charged for additional information beyond what is reasonably necessary to describe in detail how the disability affects the candidate's ability to demonstrate his/her aptitude and achievement in the format in which the examination is given shall be paid by the Board.

The Board will give greater weight to a more recent diagnosis if the condition or accommodations available are subject to change over time. The Board may also weight the expert qualifications of the professional supplying the information, and the methods used to make the diagnosis of the disability and determine the recommended accommodation. Alternative accommodations, other than those requested, may be provided when they will result in an appropriate accommodation.

D. Appeal of Denial of Request

A candidate whose request for accommodation or auxiliary aids or services is denied in whole or in part will be provided with the reasons for that denial and may appeal the denial pursuant to these appeal procedures.

Where the denial is based on rejection of the opinion of the professional supporting the request, the Board must support any rejection with evidence from an expert it has consulted in evaluating the candidate's request. The general content of the opinion of the Board's expert and the basis for that opinion will be provided to the candidate.

The candidate's appeal of a decision denying in whole or in part a request for accommodation or auxiliary aids or services shall be in the form of a signed or otherwise verified request setting forth the following:

- (a) Candidate's name
- (b) Date of request
- (c) The request for reconsideration itself
- (d) The facts relied upon in support of the request

The appeal must be accompanied by other documentation, which the candidate wishes the Board to consider in making a decision on the candidate appeal. The appeal must be postmarked no later than seven (7) days after the candidate receives notification of the denial.

The Board reserves the right to request further evidence regarding the necessity of the requested accommodation and, based on its judgment, may request that the candidate submit to an additional examination by a professional to ascertain the existence of like disability and/or determine what accommodations are most appropriate and effective. If the Board elects to pursue this procedure, the Board will be responsible for all costs and expenses related to acquiring such information.

The Board recognizes its responsibility to accommodate the identified needs of qualified individuals with disabilities by making reasonable modifications or providing auxiliary aids or services. This does not necessarily mean that all requested accommodations or auxiliary aids or services will be granted or that the candidate will receive the particular accommodations or services sought. The Board is not required to grant the requested accommodations if granting the request would fundamentally alter the measurement of the skills or knowledge the examination is intended to test or create an undue financial or administrative burden.

Professional Evaluation and Documentation of the Disability

Board of Examiners

Mailing Address: 1120 E. Diehl Road, Naperville, IL 60563 • (815) 753-8900 • Fax (815) 753-8953

Candidate's name _____

TO BE COMPLETED BY THE EVALUATOR

1. Describe the credentials and experience, which qualify you to make the determination of the disability and the recommended accommodation. (See following for a description of the necessary credentials.)

2. What is the type of disability that limits one or more of the candidate's major life activities (e.g. physical, mental or learning)?

3. What is the nature and extent of the disability (e.g. hearing impaired, diabetic, dyslexia, etc.)?

4. What is the effect of the disability on the candidate's ability to perform under normal testing conditions?

5. What is the recommended accommodation and how does the accommodation relate to the candidate's disability given the format of the examination? (Be specific, including detailed time extensions such as 50% additional time, special seating and lighting needs, equipment, etc.)

Evaluator's Name (Printed): _____

Evaluator's Signature: _____

Date: _____

Professional License or Certificate Number: _____

Business Name: _____

Business Address: _____

Business Telephone Number: _____ Email Address (optional): _____

Policies and Procedures for Reasonable Accommodation of Exam Candidates with Disabilities

I. Policy

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III. Documentation

A. Conditions Applicable to all Disabled Candidates

In order to protect the integrity of the testing process, the Board requires documentation of the existence of a disability and how the accommodation sought is necessary to provide the candidate with an equal opportunity to exhibit his/her knowledge, skills and ability through the examination.

B. Required Information Necessary to Evaluate Disabilities

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2. Credential requirements of the evaluator:
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