

North Carolina State Board of Certified Public Accountant Examiners

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POLICY AND PROCEDURE FOR REQUESTS FOR REASONABLE ACCOMMODATION OF UNIFORM CPA EXAM APPLICANTS WITH DISABILITIES

I. POLICY FOR REQUEST

The North Carolina State Board of CPA Examiners recognizes its responsibilities under Title II of the Americans with Disabilities Act (ADA) to provide reasonable, appropriate, and effective accommodations to qualified exam applicants 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 disorders 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 at least average overall intellectual functioning and show evidence of a significant impairment in one or more of the following areas of intellectual functioning:

- Difficulty to attend and concentrate
- Reception (perception and verbal comprehension)
- Expression
- Memory (ability for new learning)
- Cognition (thinking)

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

If an applicant seeks an accommodation, the applicant has the responsibility to make the request providing reasonable documentation of the need for accommodation by the application deadline established for all applicants. The information supplied to substantiate an applicant'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.

II. DOCUMENTATION OF REQUEST

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 applicant with an equal opportunity to exhibit his or her knowledge, skills and ability through the examination.

An applicant requesting a reasonable accommodation must complete, or have completed by the professional certifying to the disability, all the forms required. After this examination the applicant may submit a statement signed under penalty of perjury indicating that the disability condition has not changed in a way that would modify the accommodation that was previously provided.

An evaluation and supporting documentation of a disability shall be valid only for the examination for which it was submitted to the Board, except that no further documentation will be required in cases where the evaluation clearly states that the disability will not change in any way over time.

B. Required Information Necessary to Evaluate Disabilities

An applicant 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 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, learning disability)
2. Credentials 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 special 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 examination 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 and 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 motivational factors;
 - Assessing achievement level; and
 - 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 applicant's ability to perform under normal testing conditions;
 - d. The accommodation recommended and how the accommodation is related to the applicant's disability, given the format of the examination;
 - e. The professional's name, title, telephone number, professional license or certification number, educational credential and original signature of the professional; and
 - f. A description of the professional's experience which qualifies them to make the determination.

III. EVALUATION OF THE REQUEST

The Board has the responsibility to review and evaluate the request for accommodation and approve, deny or suggest alternative accommodations. Each request will be evaluated on an individual basis. You will be notified of the Board's decision regarding your request within 30 days after the final filing date for the examination for which the applicant applied. The staff shall verify that the request is completed correctly and that appropriate documentation is provided. The applicant is responsible for any costs involved in providing information which describes in detail how the disability affects the applicant's ability to demonstrate his or her aptitude and achievement in the format(s) in which the examination is given.

If the staff believes the accommodation requested is inappropriate, the staff will consult with the applicant to reach a mutually agreeable resolution, when possible. 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 applicant's requested accommodation is rejected or modified for any reason, the Board will notify the applicant in writing providing specific reasons for the rejection. The Board will inform the applicant of the right to appeal and the procedures for the appeal.

On appeal, the Board may require that the applicant submit to an examination by an expert designated by the Board and otherwise fully cooperate in the Board's process. This additional information or examination required by the Board necessary to describe in detail the individual's disability shall be paid for 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 weigh the expert qualifications of the professional supplying the information, and the methods used to make the diagnosis of the disability to determine the recommended accommodation. Alternative accommodations, other than those requested, may be provided when they will result in an appropriate accommodation.

IV. APPEAL FROM DENIAL OF REQUEST

An applicant 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 the 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 evaluation the applicant's request. The general content of the opinion of the Board's expert and the basis for the opinion will be provided to the applicant.

The applicant'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:

- Applicant's name;
- Date of request;
- The request for reconsideration itself; and
- The facts relied upon in support of the request

The appeal must be accompanied by any other documentation which the applicant wishes the Board to consider in making a decision on the applicant's appeal. The appeal must be postmarked no later than seven (7) days after the applicant 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 applicant submit to an additional examination by a professional to ascertain the existence of the 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 applicant 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.