



North Carolina State Board of Certified Public Accountant Examiners

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

The North Carolina State Board of CPA Examiners (Board) recognizes its responsibilities under Title II of the Americans with Disabilities Act (ADA) to provide reasonable, appropriate, and adequate accommodations to qualified Uniform CPA Exam (Exam) applicants with disabilities. The Board will evaluate each request individually, per the guidelines set forth herein, to approve appropriate and adequate accommodation.

Under the ADA, an individual with a disability is a person who has a physical impairment that substantially limits a major life activity (such as seeing, hearing, learning, reading, concentrating, or thinking) or a major bodily function (such as the neurological, endocrine, or digestive system). Mental impairment includes mental or psychological disorders such as organic brain syndrome, emotional or mental illness, and specific learning disabilities.

The Board is responsible for reviewing and evaluating each request for accommodation and approving, denying, or suggesting alternative accommodation. The Board will maintain the confidentiality of the medical documents to the extent provided by law. However, the Board will release the accommodation information to the National Association of State Boards of Accountancy (NASBA) to provide reasonable accommodation for applicants with disabilities.

DOCUMENTATION OF REQUEST FOR ACCOMMODATION

To protect the integrity of the testing process, the Board requires documentation of the existence of a disability and how the accommodation is necessary to provide the applicant with an equal opportunity to exhibit their knowledge, skills, and ability on the Exam.

All applicants requiring accommodation for a disability must provide sufficient documentation with their Exam application. Sufficient documentation includes:

- Candidate's Request for Reasonable Accommodation on the Uniform CPA Examination;
- Candidate's Accommodations Eligibility Questionnaire;
- Documentation of Accommodation History for Candidates with Disabilities;
- Physician's Verification of Disability and Accommodation; and
- Professional Evaluation and Documentation of Disability.

The following information provides guidance as to the type of required documentation.

1. Identification of the type of disability (e.g., physical, mental, learning)
2. Credentials of the evaluator
 - a. For physical or mental disabilities, not including learning disabilities, the evaluator should be a state board-licensed physician with expertise in the area of the disability. For example, a licensed psychiatrist would evaluate a mental disability and recommend an accommodation.

- b. In the case of learning disabilities, a qualified evaluator should be one of the following:
 1. A state board-licensed psychologist or physician with a minimum of three years of experience working with adults with learning disabilities and who has training in the areas described below; **or**
 2. Another professional who possesses a master's or doctorate in special education or educational psychology from an accredited institution and who has at least three (3) years of equivalent training and experience in the areas described below:
 - Assessing intellectual ability level and interpreting tests of such ability;
 - Screening for cultural, emotional, and 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 must include the following:
 - 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 standard testing conditions;
 - d. The accommodation recommended and how it is related to the applicant's disability, given the format of the Exam;
 - 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.

EVALUATION OF THE REQUEST

The Board evaluates each request on an individual basis. The Board staff shall verify that the request is completed correctly and includes the appropriate documentation. The applicant is responsible for any costs involved in providing information to support their accommodation request.

If the Board approves the accommodation request, it is valid through the candidate's testing period (i.e., until they pass all sections of the Exam). The Notice to Schedule (NTS) issued by NASBA will list the approved accommodation.

If the Board denies the applicant's requested accommodation, the Board will notify the applicant in writing, providing specific reasons for the denial. The Board will inform the applicant of their right to appeal and the procedures for the appeal.

APPEAL OF THE DENIAL

An applicant whose request for accommodation is denied in whole or part may appeal the denial to the Board. The request for appeal shall include the following:

- Applicant's name;
- Date of request;
- The request for reconsideration; and
- Additional documentation which the applicant wishes the Board to consider.

The Board must receive the appeal within seven (7) business days after the applicant receives notification of the denial.