



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) acknowledges its responsibilities under Title II of the Americans with Disabilities Act (ADA) to provide reasonable, appropriate, and sufficient accommodations to qualified Uniform CPA Exam (Exam) applicants with disabilities. The Board will review each request individually, following the guidelines outlined herein, to approve suitable 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 accommodation request and for approving, denying, or suggesting alternative accommodations. It will keep medical documents confidential as required by law. However, the Board will share accommodation details with the National Association of State Boards of Accountancy (NASBA) to facilitate reasonable accommodations for applicants with disabilities.

DOCUMENTATION OF REQUEST FOR ACCOMMODATION

To maintain the integrity of the testing process, the Board requires documentation of a disability and an explanation of why the accommodation is necessary to ensure the applicant has an equal opportunity to demonstrate their knowledge, skills, and ability on the Exam.

All applicants needing disability accommodations must submit adequate documentation with their Exam application. Adequate documentation includes:

- Candidate's Request for ADA Accommodations;
- ADA Accommodations Eligibility Questionnaire for Candidate;
- Documentation of Candidate's Accommodation History by University Disability Services;
- Physician's Verification of Disability and Need for ADA Accommodation; and
- Professional Evaluation and Documentation of ADA 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, excluding learning disabilities, the evaluator should be a state board-licensed physician with expertise in the relevant area. For instance, a licensed psychiatrist would assess 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 at least three years of experience working with adults with learning disabilities and who has training in the areas described below; or
 2. Another professional who holds a master's or doctorate in special education or educational psychology from an accredited institution and has at least three (3) years of relevant training and experience in the areas outlined 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 that qualifies them to make the determination.

EVALUATION OF THE REQUEST

The Board reviews each request individually. The Board staff will verify that the request is properly completed and includes the necessary documentation. The applicant is responsible for any costs associated with providing information to support their accommodation request.

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

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

APPEAL OF THE DENIAL

An applicant whose request for accommodation is denied wholly or partially may appeal the denial to the Board. The appeal request must include the following:

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

The Board must receive the appeal within seven (7) business days of the applicant's receipt of notification of the denial.