

UNIFORM CPA EXAMINATION POLICY AND PROCEDURES

Testing Modifications - ADA

Revised: September 2005

INTRODUCTION

Candidates with disabilities that impair him or her physically or mentally and that substantially limit one or more major life activities may need testing modifications for the Uniform CPA Examination. Major life activities include walking, seeing, hearing, speaking, breathing, learning, working, caring for one's self, and performing manual tasks. Mental impairment includes any mental or psychological disorder such as organic brain syndrome, emotional or mental illness, and specific learning disabilities. Such disabilities are subject to the protection of the Americans with Disabilities Act (ADA). Other candidates may require accommodations to remedy special situations that are not covered by the ADA.

Each board of accountancy or its designee¹ is responsible for collecting and reviewing the documentation necessary to support a request for a testing modification. The board of accountancy shall make the final decision regarding the candidate requesting a testing modification.

POLICY STATEMENT

The following listed testing modifications are available for the Uniform CPA Examination and may be granted to any candidate their board of accountancy deems eligible:

- **Time and a Half (E)** – Examinee allowed 50% additional testing time.
- **Double Time (D)** – Examinee allowed 100% additional testing time.
- **Separate Room (A)** – Examinee to be tested in a separate room and monitored by the TCA via closed circuit video (assistive personnel not required).
- **Additional Breaks (AB)** – Unscheduled breaks are included which an examinee may initiate during a testlet by activating a break button (assistive personnel is required for monitoring breaks).
- **Reader (R)** – An individual is present to read information verbatim from the screen for examinees (separate room required).
- **Amanuensis (U)** – An individual is present to operate mouse and/or keyboard for examinee (separate room required).
- **Sign Language Interpreter (I)** – An individual is present to sign the instructions for the examinee and serve as interpreter between TCA and examinee. Sign language interpreters are normally not allowed to accompany examinees into the testing room.

¹ Throughout this document the term “board of accountancy” also includes any designee thereof.

- **Intellikeys Keyboard (K)** – Allows examinees with limited use of hands to operate the keyboard.
- **Magic Arm and Super Clamp Attachment for Monitor (M)** – A swivel arm that allows precise placement of monitor.
- **Expert Mouse (T)** – A trackball mouse.
- **Headmaster Plus Mouse Unit (H)** – The mouse is operated by head movements.
- **Screen Magnifier (S)** – Attaches to monitor and enlarges screen.
- **Zoomtext Software (Z)** – Provides screen magnification.
- **Logistical Provisions (L)** – Adjustment of height of workstation table, monitor, or other similar accommodation or an allowance of specific items that have been approved by the board of accountancy (i.e. back wedge or pillow).

The following testing modifications are not required by the ADA and are not available as testing modifications for the Uniform CPA Examination:

- A separate room for using a breast pump;
- English as a second language;
- Audiotape, CD, or any electronic format;
- Written examination; or
- Braille.

In special circumstances, minor testing modifications that are not required due to the American Disability Act may be approved and made available by the testing center. For example, an individual may need to have an injured foot elevated during the examination or an individual with back pain may need to stand up occasionally during an examination. The testing center may be able to reasonably accommodate such situations without violating the security limitations as long as the situation is not disruptive to other examinees.

Each board of accountancy may approve non-ADA accommodations for individuals as long as they do not violate the security or the integrity of the examination. For example, an individual might be allowed to bring a pillow or wedge for a non-ADA back problem.

Each candidate who is approved for a testing modification will be scheduled through the Special Accommodations Unit at Prometric and will not be able to use the other options for scheduling.

Each board of accountancy will be responsible for approving, selecting and hiring assistive personnel for testing modifications that require such personnel. Guidelines and procedures for selecting assistive personnel can be found in Attachment B. Boards may use NASBA as an assistive personnel provider and will be invoiced for this service by NASBA approximately 30 days after each testing appointment. All assistive personnel assignments must be communicated by the board to

Prometric through the NASBA National ADA Coordinator. A current price listing for NASBA-provided assistive personnel can be found in Attachment C.

PROCEDURES

A candidate seeking testing modifications must submit a request directly to the board of accountancy. Candidates applying for the examination through CPA Examination Services (CPAES) should submit the ADA Modification Form, which is available at www.nasba.org, to CPAES.

The board of accountancy or CPAES will review the candidate's request for testing modifications and the supporting documentation. It is recommended that this process be completed within three (3) working days from the date the board of accountancy receives all required information. This will ensure that the candidate is scheduled for the examination with the appropriate accommodation(s) without delay.

Non-CPAES Jurisdictions - The Board of Accountancy completes the appropriate section of the Authorization to Test (ATT) for testing modifications and transmits it to NASBA. When NASBA transmits the NTS to Prometric, the testing modification is included. The NTS is also sent to the candidate and includes the approved testing modifications. Prometric then reviews the request and notifies NASBA of any questions or concerns about the request. If necessary, NASBA contacts the board of accountancy to obtain additional information.

CPAES Jurisdictions – CPAES handles all aspects of application processing, including coding and transmittal of the ATT to NASBA.

Arrangements for special services such as hiring readers, recorders/amanuensis, or interpreters (assistive personnel) are the responsibility of the board. NASBA serves as the central communication point between Prometric and the boards of accountancy for assistive personnel and special accommodations. If assistive personnel arrangements are required for a candidate's approved testing modification, NASBA notifies the board (or the board's designee – for example, CPAES or Castle). Once the candidate has scheduled an appointment to test, the board or its designee then hires the appropriate personnel and notifies NASBA of the arrangement. Should a candidate reschedule his or her appointment, the assistive personnel also has to be rescheduled, and NASBA notifies the board. Prometric closely coordinates the special accommodations with the testing centers, the candidate and any assistive personnel hired. Prometric invoices NASBA for extended time charges and/or site shutdowns and then the NASBA invoices the appropriate board of accountancy for payment. Assistive personnel are paid directly by the board.

Each board of accountancy should maintain a list of those assistive personnel approved to be used by the candidate. It is the responsibility of the board of accountancy to select the assistive personnel. NASBA may be engaged at a board's request to provide assistive personnel services, either for a particular candidate or for all of a board's candidates requiring assistive personnel. NASBA invoices the board for these services according to the price listing included in Attachment C.

After receiving the NTS, the candidate must contact the Prometric Special Conditions Department (SCD) to schedule an appointment to take the examination. After the appointment is scheduled, a confirmation is sent by Prometric to the candidate to confirm the scheduled arrangements.

When a candidate calls the SCD to schedule an appointment to test, the candidate is referred to a Special Conditions Representative (SCR). If the SCR has no record of the modifications, the candidate will be given an appointment and is instructed to contact his or her board of accountancy.

If a candidate who has been approved to test with modifications arrives at the test center with his or her Prometric confirmation and NTS and finds that no arrangements have been made or that incorrect modifications have been made, the candidate will be given the opportunity to test under standard conditions or will be re-scheduled at no charge as soon as possible.

If a candidate arrives at the test center and indicates that he or she has requested modifications, but no testing modifications have been approved, the candidate will be given the opportunity to test under standard conditions or the candidate may contact his or her board of accountancy to resolve the issue.

If a candidate arrives at the test center requesting special modifications, but did not submit a request for such modifications, he or she will not be allowed to test with modifications. The candidate will be given the opportunity to test under standard conditions at that time and if the candidate declines to test under standard conditions and prefers to request modifications, he or she will be instructed to contact their board of accountancy to re-apply for the examination. If the candidate declines to test, the candidate will be reported as a no-show.

ASSISTIVE PERSONNEL

If a candidate has been approved a reader and an amanuensis (recorder), the assistive personnel serves as both the reader and the recorder. If the candidate is also approved for additional breaks, the assistive person serves as the reader, recorder, and break monitor. [Readers and recorders must either be arranged through NASBA, or must be on a list approved by the board of accountancy.]

If a candidate has been approved a sign language interpreter and the additional breaks accommodation, a separate assistive personnel must be hired to serve as the break monitor. The sign language interpreter will only assist the candidate in communicating with the TCA before and after the examination.

All assistive personnel must sign a confidentiality agreement. Each board of accountancy is responsible for ensuring that the assistive personnel sign the agreement.

If the candidate requires a reader, prior to the start of the test the assistive personnel must explain to the candidate that each question and the answer choices will be read verbatim. The assistive personnel should advise the candidate to follow along on the screen as the questions and answers are read. They should express willingness to re-read any question or answer choice as requested by the candidate. Symbols should be read as the symbol itself; for example, “%” should be read as “percent,” “\$” should be read as “dollars,” “+” should be read as “plus,” “x” should be read as

“times,” “=” should be read as “equals,” etc. For examination questions that include graphics the assistive personnel may provide, without analysis, an objective description of the graphic.

The assistive personnel shall not assist the candidate with identification of the correct response to a test question nor shall the assistive personnel provide any clues to the correct answer to a test question; the assistive personnel’s facial expression and voice tone and inflection must remain neutral. The recorder will enter responses as indicated by the candidate, but the recorder shall not assist the candidate in identifying the correct response or answer.

A hearing-impaired candidate may use a signer during all aspects of the check-in process and during the keyboard familiarity exercise. Once the actual examination begins, the signer must leave the testing room. However, the signer must be available within the testing center at all times during the administration of the examination.

If requested, the signer may sit within view of the candidate during the examination. If the candidate needs the signer to assist with communication to the test center administrator during the examination, the candidate may signal for the signer and the signer, accompanied by the test center administrator, may enter the testing room.

If the services of assistive personnel have been engaged by the board, the board is responsible for sending the assistive personnel a letter confirming their duties and responsibilities as well as the date and time the assistive personnel is required to arrive at the test center. The assistive personnel must present a Letter of Authorization (LOA), also provided by the board, and approved personal identification to the TCA for admittance to the testing room before the examination begins. A list of approved means of identification may be found in the Check-in Requirements Policy or the Uniform CPA Examination Bulletin. NASBA will provide assistive personnel if engaged by the board to do so.

Break monitors must remain in the lobby area of the testing facility until the candidate exits the testing area for a break. Other personnel (such as a signer or personal care assistant) are to remain outside the testing room as much as is possible.

ADDITIONAL BREAKS

Each board of accountancy can approve additional (unscheduled) breaks for candidates. Such breaks are in addition to, rather than in lieu of, the standard breaks built into the examination. Additional breaks are initiated manually by the candidate by activating the break button located in the top left hand corner of the screen. A screenshot of the break button is included in Attachment D. The test center administrator will not interrupt the candidate to take a break at a designated time and there is no set time for an unscheduled break. Examination time does not stop during these breaks. Any additional breaks require the use of assistive personnel who monitors the candidate’s activity for the time spent on the unscheduled break. The board of accountancy may use the form “Request for Testing Modifications” found in Attachment A for internal purposes. This form should not be forwarded to NASBA.

Each board of accountancy has the option to approve and request other “Logistical Provisions”. Because these modifications can vary, they should be identified on the Authorization to Test and an email must also be sent to NASBA with a detailed explanation of the logistical provision that was

approved. NASBA will forward the information to the Special Conditions Department (SCD) at Prometric to coordinate with the candidate and the testing center. The NASBA National ADA Coordinator can be reached by email (aherjeczki@nasba.org) fax (615)-324-1268 attn: ADA Coordinator, or phone 615-312-3780 or 1-800-297-6096 (NCD).

_____ Equipment Provisions (e.g., enlarged keyboard, screen magnification software, expert mouse)
Specify equipment needed: _____

_____ Logistical Provisions (e.g., adjustable height table, enlarged keyboard, adjustable swivel arm for monitor)
Specify equipment needed: _____

_____ Aids (e.g., magnifying glass)
Specify aids needed: _____

_____ Sign Language Interpreter (provisions for an individual to serve as translator between the Candidate and the test cent administrator)

_____ Other – please specify: _____

The Board of Accountancy is required to review and approve documentation prior to authorizing testing modifications. All three types of documentation must be reviewed. Please check below to verify that each type of documentation was reviewed. (Please attach a copy of any documentation that specifically describes the nature of the equipment requested):

_____ Letter from candidate requesting modifications
_____ Letter of diagnosis from appropriate medical personnel

_____ Letter from university or college indicating what modifications, if any, were granted to the candidate

_____ Candidate is a re-examination candidate (repeat tester) who has previously been approved to test with modifications.

_____ Date Board of Accountancy notified NASBA electronically of this request (ATT transmitted)

_____ Date email sent to NASBA (with Logistical Provisions and/or Assistive Personnel information)

_____ If no modifications were granted, check here.

Signature of Board of Accountancy Representative

Title

Jurisdiction

Date

ATTACHMENT B
**GUIDELINES FOR SELECTING UNIFORM CPA
EXAMINATION ASSISTIVE PERSONNEL**

Board of Accountancy Responsibilities

1. Each board of accountancy should develop a list of qualified assistive personnel. The list should include the names of several (6-8) assistive personnel in the geographic regions surrounding each test center in the board's jurisdiction.

The list must include the assistive personnel's name, mailing address, home and business telephone numbers, as well as the test centers to which each individual is willing to travel.

2. Each Board of Accountancy must orient each assistive personnel to the duties and responsibilities.
3. Each Board of Accountancy must obtain a signed "Uniform CPA Examination Assistive Personnel Agreement" form from each assistive personnel and maintain a file of the signed agreements at the board's office.

Assistive Personnel Responsibilities

1. Each assistive personnel must be available for up to two days of testing at specified times and dates.
2. Each assistive personnel must sign a "Uniform CPA Examination Assistive Personnel Agreement" form.
3. Each assistive personnel must follow the *Assistive Personnel Orientation and Guidelines*.
4. Each assistive personnel must bring the Letter of Authorization (LOA) and approved personal identification to the test center. The assistive personnel should arrive at the test center approximately 30 minutes prior to the scheduled appointment to allow for check-in.
5. Each assistive personnel must remain at the test center during the entire testing session.

NASBA Responsibilities

1. NASBA, upon request, will provide assistive personnel services for boards (See attachment C) and invoice boards for these services approximately 30 days after a candidate's scheduled appointment. If a candidate reschedules an appointment and NASBA is not notified at least 5 days prior to the original appointment of the change, the board will be charged for services for both the original appointment and the rescheduled testing appointments. If the candidate is a no-show, the assistive personnel is paid regardless and the board is invoiced for the service.
2. NASBA will serve as the central coordination point between boards and Prometric for assistive personnel arrangements. NASBA will inform the board when a candidate with

testing modifications requiring assistive personnel has scheduled an appointment to test. If assistive personnel arrangements are handled by the board, an email must be sent to NASBA with the name and contact information of the assistive personnel at least 5 days prior to the candidate's scheduled appointment. NASBA will inform the Special Conditions Department (SCD) of the arrangements and will communicate back to the board if necessary.

Information Board of Accountancy Should Share with Assistive Personnel

1. Assistive personnel should be informed that they are a part of a pool of individuals in a geographic area near a testing center and that they may be called upon to assist a Uniform CPA Examination candidate with disabilities.
2. Assistive personnel should be informed that an orientation will be provided by the board of accountancy.
3. Assistive personnel should be informed that assignments may last between four and nine hours.
4. Assistive personnel should be informed that they will be contacted by the board of accountancy regarding their availability to assist with a specific candidate, on a specific date, at a specific time, and at a specific location. If assistive personnel accepts the assignment, they will receive a Letter of Authorization (LOA) from the board of accountancy. Assistive personnel should be informed that if they decline an assignment, they will not be deleted from the pool.

Criteria for Selection of Assistive Personnel

1. Assistive personnel cannot be, at the present time or within the next six months, a faculty member of any accounting-related education program.
2. Assistive personnel cannot be an instructor at the present time or within the next six months of any course, workshop, or tutoring activity that involves drilling or coaching on test questions similar in content to those on the Uniform CPA Examination.
3. Assistive personnel cannot be a student in an accounting-related education program preparing for certification/licensure.
4. Assistive personnel must speak carefully and distinctly and must pronounce accounting terms correctly.
5. Reader/recorder assignments require that the personnel possess exceptional computer skills.

Suggested Sources for Assistive Personnel

- State board members and board staff
- College tutoring programs
- Graduate program faculty/students
- Professional accounting organizations
- Retired faculty

ATTACHMENT C
ASSISTIVE PERSONNEL PRICE LISTING

At its own discretion NASBA may contract with WOHL Communication Services, Inc. to provide the assistive personnel. Boards are invoiced by NASBA approximately one month after a scheduled testing appointment. **If a candidate is a no-show, the board still absorbs the cost for the assistive personnel, unless NASBA is notified at least 5 business days prior to the test date of the cancellation or rescheduled appointment.**

<u>Type of Assistance</u>	<u>Per Hour Rate</u>
Break Monitor	\$54.00
Reader/ Recorder	\$60.00
Sign language Interpreter	\$75.00

ATTACHMENT D
BREAK BUTTON SCREEN SHOT

		Audit and Attestation Testlet 1 of 5 Question 1 of 30	Time Remaining 8 hours 59 minutes			
<p>Under which of the following circumstances would the expression of a disclaimer of opinion be inappropriate?</p> <ul style="list-style-type: none"><input type="radio"/> The auditor is unable to obtain the audited financial statements of a consolidated investee.<input type="radio"/> Management does not provide reasonable justification for a change in accounting principles.<input type="radio"/> The company failed to make a count of its physical inventory during the year and the auditor was unable to apply alternative procedures to verify inventory quantities.<input type="radio"/> Management refuses to allow the auditor to have access to the company's canceled checks and bank statements.						
<input type="checkbox"/> = Answered	Mark for review	<< Previous 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30				Next >>
<input checked="" type="checkbox"/> = Review						